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ABSTRACT

Whether a participatory process for resource allocation in a public community college setting occurs depends upon several key factors: (1) the leadership style of the institutional chief executive officer; (2) the administrative organizational structure of the institution; (3) the relationship which exists between and among members of the various segments of the institutional community--students, faculty, support staff, administration, and governing board. A review of the literature indicates that no institution or program has achieved the ideal of participatory resource allocation. A process by which internal participation in resource allocation can be fostered is described for a modified bureaucratic organizational structure, augmented by an extensive joint committee system. Case studies are presented, and sample instructions and forms for budget development are appended, along with a sample statement of developmental institutional objectives, an overview of budget planning and development, background data required for resource allocation and budget development, and comparative statistical data for all community colleges in the Illinois state system. (Author/NHM)

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RESOURCE ALLOCATION: A PARTICIPATORY PROCESS

A paper prepared for presentation

by

Alban E. Reid

at the

Presidents Conference

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August 5, 1975

..In the future the idea of a community college as a group of segments -- classes, counseling, personnel, administration, and fiscal planning -- must yield to a new concept whereby the whole institution is regarded as an environment for promoting the growth of all institutional constituencies and not solely the cognitive development of students. For such a view to emerge, colleges must use bureaucratic procedures effectively for coordination, must have participative means for responding to problems, and must incorporate credible methods for dealing with conflict... Approaches which stress the development of human potential are likely to play a more important role than those which concentrate on changes in structure. Nevertheless, the two are interrelated and all institutions will be required to do some of each.

-Richard C. Richardson, Jr.,
President, Northampton County
Area Community College,
Bethlehem, Pennsylvania,
in "Reforming College
Governance", New Directions
for Community Colleges,
Number 10, Summer, 1975. p.XV.

RESOURCE ALLOCATION: A PARTICIPATORY PROCESS

Introduction

Resource allocation in a public community college setting may or may not occur as the result of a participatory process. Whether a participatory process for resource allocation does or does not occur depends to a large extent upon several key factors:

1. The leadership style of the institutional chief executive officer
2. The administrative organizational structure of the institution
3. The relationship which exists between and among members of the various segments of the institutional community, i.e., students, faculty, supportive staff, administration, and governing board

Whether a participatory process for resource allocation can or cannot occur depends upon a similarly related group of vital factors:

1. The willingness and ability of the institutional chief executive officer to adopt a leadership style which is conducive to a participatory process of resource allocation
2. The potential for modification of the administrative organizational structure of the institution to facilitate participation in resource allocation
3. The establishment of a relationship between and among members of the various segments of the institutional community which is conducive to a participation process rather than confrontation in resource allocation

Though a strong and convincing theoretical case can be made for a totally democratic process of governance which is the ultimate extension of participatory resource allocation -- and such a case has been made by humanistic psychologist Abraham Maslow[1], by management expert Douglas McGregor[2], and by the Director of

the Center for Improved Education at the Battelle Institute, William D. Hitt[3] -- in actual fact each institution can be expected to reflect its own unique operational character and thus should devise processes which are an extension of this character. Human institutions are dynamic and thus constantly changing organisms. The nature of the institution is radically affected by its age and level of development, by its mission, by the character of its constituent members as well as by the processes which have evolved through its functioning in time and space.

Maslow has come to be regarded as the chief advocate of a system of management which involves maximum group participation in decision making. His is a premise that effective management stems from the incorporation of psychological theory into the management process -- Eupsychian management. And yet he acknowledges that "when quick decisions are needed, the manager must make them quickly and directly, authoritatively, and without much discussion. Orders must be given without explanation."[4] Similarly, Hitt states unequivocally his commitment to the principle that the chief executive officer has ultimate responsibility for and therefore must have ultimate authority over the decisions (including resource allocation) affecting the institution which he is charged to manage. This concept is reiterated in a most recent publication describing Project USHER which states, "The idea here is for the designated leader to work closely with all members of his or her group in encouraging their active participation in the function of management, but the leader has the final authority for decision making. In most cases, the group leader will be with the majority. In other cases, however, he may be in the minority. In either case, he has the authority to make the final decision, because he must assume the responsibility for the consequences of the decision." (5:9)

Project USHER admittedly describes a process by which <u>participatory</u> decision

making can be fostered through reordering of institutional processes and structure. It makes a number of significant assumptions concerning the feasibility of enhancing the participative management of an institution by "uniting science and humanness."

Among these are:

Proposition 1: Education should be viewed as a human enterprise.

Proposition 2: Education can be a successful enterprise through the application of science-based management.

Proposition 3: An educational system can be a successful human organization through the active involvement of the broad educational community.

Proposition 4: The scientific dimension of educational management can be united with the human dimension through participative management. (6:6-7)

But it makes no promise that management by concensus (democratic management) is or should be regarded as the highest and therefore the most desirable level of attainment in institutional management. In fact, far from diluting the authority and responsibility of the educational leader, Likert, who is cited frequently by the disciples of his management theories, states, "The group method of supervision holds the superior fully responsible for the quality of all decisions and for their implementation. He is responsible for building his subordinates into a group which makes the best decisions and carries them out well. The supervisor is accountable for all decisions, for their execution, and for their results. (7:51)

It would be interesting to determine how many institutions have developed and implemented the Maslovian type of Eupsychian management. How many desire to achieve a governance process that approaches more closely the Maslovian ideal? How many have no desire to broaden the basis of participatory decision making in

their institutions? It might be expected that the majority of institutions responding would probably acknowledge that their decision making processes fall somewhat short of the Maslovian ideal but that there is a desire on the part of the institution and its leadership to move somewhat closer to that ideal. It would seem appropriate, therefore, to concentrate on the means by which an institution can move from where it is to where it wants to be, i.e., expanding the participatory decision making processes in an institution to a greater extent than presently exists. A necessary first step is to examine the nature of institutional leadership.

Administration, Management and Leadership

It had been suggested in the introduction to this paper that the leadership style of the institutional chief executive officer influences to a large extent the issue of whether a participatory process for resource allocation does or does not occur in a public community college setting. Additionally, it was stated that the willingness and ability of the institutional chief executive officer to adopt a leadership style which is conducive to a participatory process of resource allocation determines whether such a process can or cannot occur in a community college setting. If one assumes and accepts these two assumptions as correct, then it becomes essential to examine as suggested the nature of institutional leadership.

It should be noted that the term "institutional chief executive officer" has been used to identify that individual whose responsibility it is to oversee the implementation of institutional policies determined by the governing board. A number of specific titles are used to identify this individual including Chancellor, President, Provost, Dean of the College. Regardless of the title he bears, however, it is the institutional chief executive officer who has the capability of creating or allowing to be created within his institution a participatory

process of resource allocation. It should be noted that the terms "administrator", "manager" or "leader" were not used in identifying at the outset the institutional chief executive officer for good reason. These terms are used interchangeably so frequently in educational institutions today that the difference between and among the administrator, the manager, and the leader tend to become blurred. And yet, it is probably easier in today's complex world of administration, management, and leadership to differentiate between the roles played and the functions performed by each of these types of institutional chief executive officers than ever before. Likewise, it is vitally important to accomplish such definition and to differentiate between an administrator, a manager and a leader for each of the three types of chief executive officer exists within the community of higher institutions and each performs distinctive and well defined functions. Such functions, if properly defined, can tend to establish levels of expectation in the performance of executive duties and responsibilities. "Clark Kerr has identified a series of concerns central to an understanding of the administrator role in the '70's. Among these concerns he includes fiscal problems, faculty relations, control of the institution, student relations, new directions for programs, and aims and purposes." (9:141)

For many years the term "administrator" has been used in education to denote an individual charged with the duties and responsibilities of overseeing the operation of an institution. Webster's New World Dictionary of the American Language defines the verb "administer" as "to manage; conduct; direct." Administration is defined as "management", and an administrator is "a person who administers; executive." Certainly the dictionary definition of administer, administration and administrator does not establish very specific expectations as to what is to be accomplished through the efforts of the administrator. Indeed, the self perception of many administrators is that of individuals charged with the responsibility of simply sustaining the life of their institutions,

overseeing in a general way the accomplishment of routine tasks, and solving on occasion those problems which ultimately arrive at the desk of the chief executive officer for resolution. The popular view of the administrator is that of one who spends much time moving paper from his "in" basket to his "out" basket. Under the "non-leadership" and "non-management" of traditional administrators, institutions operated as classical republican societies or even in some instances as classical anarchical societies. Institutional change was virtually non-existent and when it occurred it frequently occurred in spite of rather than because of the efforts of the institution's administrator. The guiding management principles of this type of administrator are exemplified by the principles identified as Murphy's Laws. They are as follows:

1. In any field of endeavor, anything that can go wrong, will go wrong.
2. Left to themselves, things always go from bad to worse.
3. If there is a possibility of several things going wrong, the one that will go wrong is the one that will do the most damage.
4. Nature always sides with the hidden flaw.
5. If everything seems to be going well, you have obviously overlooked something. (10)

The burgeoning growth of higher education immediately following World War II under the aegis of the G.I. Bill and the societal and economic pressures for individuals to pursue post-secondary studies exerted tremendous pressures upon the traditional administrator to cope with change constituted mainly by growth. Most institutions lacked the kind of governance apparatus to meet the new demands that were placed on institutions to change, adapt, to grow in an orderly fashion, and to move in innovative ways in response to the demands of the new waves of students. Traditional administrators reacted in one of several ways to the new pressures and the new dynamism which was encroaching upon what had previously been the tranquillity of an ivy-covered cloister. Some administrators reacted

by not reacting at all, watching their institutions move without plan or purpose to become large, larger, and largest from the standpoint of enrollment, program and staff. A more enterprising second type of administrator saw the era as primarily one of accommodating growth in enrollment through plant development. This individual concentrated upon learning skills in facility planning, funding, and construction. Other administrators, recognizing a more comprehensive type of change was occurring, attempted to initiate primitive overall planning efforts. For the most part, such planning efforts were devised and directed by the institutional chief executive officer, sometimes aided by an administrative assistant or perhaps a team of administrative assistants. It should be noted, however, that the bulk of the planning efforts initiated by such chief executive officer were based on intuitive reasoning rather than upon a systematic process of problem identification and problem solving. Perhaps the most pitiful type of institutional chief executive officer identified during this period of rapid change was the one who perceived change as a major threat to his personal security and who, in the face of such a threat, reacted with a desperate defense of his executive perogatives. His typical perception of change was that it was a diabolical plot to remove him from the comfortable refuge of his office.

Though representing different tacks in meeting the challenge of change, a single common characteristic marked the modus operandi of each of these "educational dinosaurs." That characteristic was fundamental relaince on intuition and historical experience as the primary basis for the operation of their institutions. Remarkably enough, many such administrators of each of the three types managed to hang on in the face of change till they reached the age where retirement could be accepted without a feeling of defeat. Others decided that life could be more enjoyable in the role and with the regimen of a professor of an academic discipline, which academic discipline frequently involved the paradox of teaching classes and writing textbooks on the administration of those

institutions of higher education which they had abandoned.

Following in the footsteps of the "dinosaurs" came a new breed of administrators frequently trained by those whom they replaced and, for the most part, equally unprepared to cope with the exigencies of operating the new institutions of higher education other than intuitively. It was during the 1960's that this new breed of institutional chief executive officer appeared on the horizon. These individuals, still the products of traditional preparatory programs for executive positions in higher education or the beneficaries of no relevant executive training, began to recognize in a limited number of instances that there had to be better ways of operating their institutions. They were probably motivated as much by a desire for personal survival in the face of the national trend of three or four year average terms of office for college and university presidents as by any other factor. The more enlightened of these motivated administrators became aware of an emerging scientific approach to the management of business and industrial enterprises within the larger world.. The works of Max Weber, Rensis Likert, Douglas McGregor, Peter Drucker, and George Odiorne began to appear on the shelves of their personal and professional libraries. In a number of instances the books were actually read -- sometimes with interest! Though designed primarily for those involved in the management of business and industrial enterprises, institutional chief executive officers began to see parallels between business management and educational administration. At about the same time, the Western Interstate Commission for Higher Education was moved to create a National Center for Higher Education Management Systems to facilitate the development of computer based management systems for institutions of higher education. These were patterned initially on business and industrial models. Along with management information systems came management by objectives, PERT charts, other acronymic schemes and devices which would ultimately move the science of management onto college and university campuses. "Science-based

management is not to be confused with Frederick Taylor's scientific management which moved through educational circles years ago. By science-based management we mean the use of such tools as:

. management by objectives
. systems analysis
. simulation models
. cost-effectiveness analysis
. resource allocation models
. planning-programming-budgeting systems
. management information systems

These management tools emphasize measuring, relating, predicting and verifying. Decisions are made on the basis of facts; a high degree of rationality." (6:6)

The era of growth during the fifties, followed by the era of scientific management in higher education which was ushered in during the sixties, created a vast degree of paranoia among many institutional chief executive officers. Again, there were those individuals, relatively few in number, who grasped the vision of the new era in which institutions of higher education would utilize the tools of management science rather than relying upon intuition and experience as before. At the other end of the spectrum were those hard core reactionaries who insisted once again that the interjection of management tools into the academic community was a diabolical plot to mechanize higher education and to drive out the scholars and destroy the contemplative life which by tradition had been an essential element of higher education. Three noted educators are quoted by Lahti (1970) on their perception of the state of the art of academic administration at this time. "The spirit of amateurism permeates the academic organization from top to bottom," stated David C. Knapp, former director of the American Council on Education's Institute for College and University Administrators. "Stewardship (emphasis on record keeping) is still the primary modus operandi of university administration," said George W. Baughman, director of administrative research at Ohio State University.

"The failure to participate in the management revolution that has swept

American business and industry is haunting higher education today" wrote Alvin C. Eurich, president of the Academy for Educational Development, Inc. He describes the tendency of many academic administrations in getting bogged down in day-to-day problems as following "the housewife's principle: When you see a mess, you clean it up." (12:61-64)

Between these two poles there existed and continue to exist today a large body of individuals, many of whom have neither the desire nor the intellectual curiosity to become knowledgeable concerning the new tools of educational management. They reject the premise that such tools are almost essential to survival in a political world which demands increasing accountability in higher education not only for the use of the resources granted, but also in the results produced through the use of such resources.

With the era of management science has emerged a breed of management specialist who moves back and forth across the landscape huckstering his product. He assures those who feel that they must learn something of the new management science in education that it is necessary and possible to develop such skills. In fact, more often than not, these hucksters only succeed in convincing the curious that, if these are the skills that they must have in order to survive as institutional chief executive officers, they, too, will hie to the hills through early retirement or will attempt to find a classroom to which they can return. Unfortunately, there are so few employment opportunities for new would-be administrators of higher education, that there are limited numbers of classrooms and professorial opportunities available to utilize the questionable talents of these administrative "woolly mammoths." The absence of employment opportunities coupled with the passing of the violent sixties and early seventies, at least momentarily, has caused many of these individuals to stay on, attempting to ride out the whirlwind, and insisting at the same time that the tools of management science do not really have a place on the campuses

of institutions of higher education. Interestingly enough, many such individuals have found a group of allies among the faculty organizations of their institutions who see the scientific gathering and reporting of data as a threat to their academic autonomy and scholarly integrity. The latter reason that if one can readily gather data concerning the utilization of both human and material resources in higher education then one can hold those who use such resources accountable for the effectiveness of such use. This is a reality which many faculty members would rather not face during a period when shrinking financial resources are beginning to necessitate the setting of priorities and, in some instances, the elimination of programs and individuals responsible for teaching those programs.

We have now entered into an era of higher education administration which is learning to make effective use of scientific management tools. This era was described by Rourke and Brooks in 1964 as a "managerial revolution" in higher education. Four areas of managerial activity are identified by the authors as essential elements of this managerial revolution in higher education. (8:172) These include (1) the establishment of offices of institutional research; (2) the growing use of automatic data processing techniques in public higher education; (3) the development of new methods of resource allocation both in budgeting and space utilization; and (4) changes in the character of top level university administration which both reflect and contribute to this trend toward scientific management.

Educational management and educational managers have moved into the forefront in the past decade. As a cadre of scientific educational managers began to find its way into chief executive positions in institutions of higher education, another phenomenon began to transpire. We are seeing the emergence of still another type of institutional chief executive officer. In many ways, it

may be said that educational administration has come full-circle with the advent of this new educational executive. This is an individual who has ceased to be enthralled with the mere possession of the new scientific tools of his trade and is beginning to utilize them to enable him to gain time and knowledge to exercise something which is seriously needed in institutions of higher education -- and that is educational leadership.

There is a long list of educational leaders who are responsible for the emergence of the outstanding system of higher education which exists in the United States today. These leaders include Angell, Butler, Folwell, Gilman, Harper, Jordan, Tappan and White. Many of the educational concepts which undergird existing institutions of all types and sizes today stem from the insightful leadership of men such as these. Hopefully, the next decade will bring to the fore a new group of leaders who will make contributions to the higher educational enterprise comparable to those made by their forebearers and predecessors. The difference between the old leaders and the new will lie in the ability of the new leaders to draw upon the scientific techniques available to them for the management of their institutions.

Deegan has stated that "Higher education needs management even more than money, is the way many today are calling attention to what some refer to as the national scandal of rising educational costs. And while many inside and outside the educational field lay the blame on increased demand for degrees, on inadequate buildings, on archaic procedures, on militant unionism, or what have you, respected educational thinkers place the blame squarely where it belongs: on ineffective management." (13:5)

In today's changing world where the predominant feature is what Alvin Tofler has chosen to call "future shock", the new educational leaders will hopefully have the ability and the skill to draw upon and utilize the scientific tools

which are necessary to the exercise of leadership in an institution of higher education. Unlike their forebearers who had ample time to ponder over and contemplate in leisurely fashion the important educational decisions of their times, today's educational leaders have only moments or perhaps hours or days to identify problems, to consider alternatives, simulate outcomes, and determine an appropriate course of action. It is such management science-based institutional executive officers who in the future will lead the way for educational advancement; it is they who will design new educational paradigms, new methodologies, and new delivery systems as well as techniques for measuring accountability and processes for allocation of resources so that higher education can continue to grow and become more productive in the face of increasing competition for scarce resources. Such leaders will have time because of the availability of high speed management tools to deal with the human factors which are becoming even more important in the management of institutions of higher education in a complex industralized society. Armed with information that is accurate, current and meaningful, they will have no need to operate in the autocratic way that generally stems from the feeling of insecurity. Nor will they be able to exercise power which is uncontrolled because of the absence of information about the organization being managed or the inability to hold accountable the autocrat for what he does. Armed with the same information, it will be unnecessary for the educational leader to create a bureaucracy to assure control over the most minute of institutional activities. Similarly, the availability of data and the openness of its dissemination for use by all of the constituent elements of the institution should do much to preclude the necessity for the creation of a political type of structure and foster that type of collegial organization as has been and should continue to be the vehicle for the creation and maintenance of institutions of higher education of true quality and stature.

There is urgent need for the appearance of such educational leaders. Institutions of higher education are waiting their emergence as are governing boards, faculty, and students. Political leaders increasingly express their concern at the absence of true leadership in institutions of higher education. Legislators excuse their failure to provide adequate support for higher education on the basis of the crisis of confidence which they say exists in the absence of such educational leadership.

Where will the new leaders come from? Initially, many of them will come from existing institutions where they are beginning to learn the management skills which will enable them to grow into educational leaders. Some of them are already presidents; others are far down among the ranks of younger managers. Each of us has the responsibility to foster the training and development of this new generation of leaders and provide them with the opportunity to develop their skills and to encourage them to prepare themselves to move up into positions where they can exercise the kind of leadership which has been described. Unfortunately, only so much training can be provided on the job. Sooner or later, our colleges of education are going to have to accept the responsibility of providing adequate preparation for the new generation of leaders. This means that they must stop training administrators who have the ability to accomplish only the most routine tasks and they must begin to train managers who can solve critical problems using scientific methods and, ultimately, they must assume the responsibility for fostering in the young prospective leaders the intellectual qualities and the philosophical concepts that are essential to provide dynamic and imaginative leadership for our institutions of higher education.

Institutional Structure

One of the original premises of this paper was that the organizational structure of an institution must be such that it is conducive to a participatory

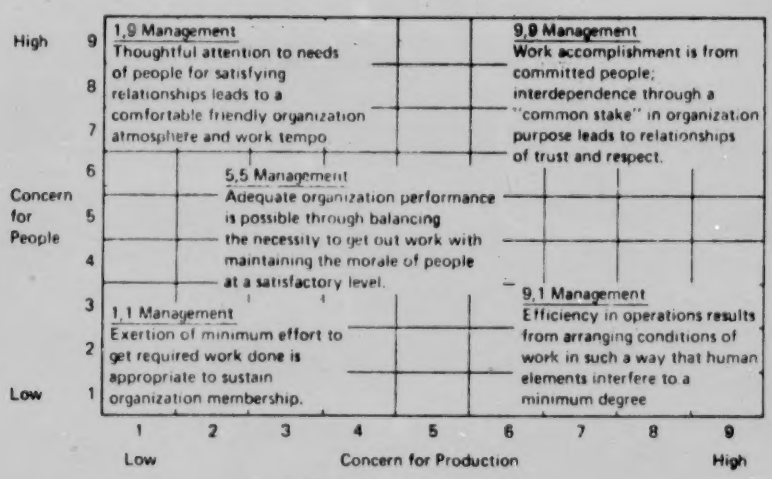
process of decision making or if such a structure does not exist, then the institution must have the capacity for re-organization to the point where the participatory process can be accommodated. Closely related to the organizational structure of the institution and frequently dictating the nature of such structure are the mission and the goals of the institution. It is difficult to state which has the greatest impact upon the other. It is certain that in some institutions there is no apparent relationship between mission and goals and organizational structure.

It was further stated as a fundamental premise in this paper that the ability of the institution to re-organize its structure will tend to influence greatly the potential for developing an organizational structure which has the capacity to accommodate the participatory process of decision making. Odiorne has stated that "an organization which is incapable of internal self reform is an endangered species." (14)

The concept of organization is viewed differently by various theorists and authors. Simon defines a formal organization as a plan for the division of work and the allocation of authority. (15) Argyris takes the position that certain basic organizational processes must exist and be functioning in an interdependent manner for an organization to exist. (16:131) Bennis takes a more futuristic view of the nature of organizational structures describing them as being necessarily "adaptive, rapidly changing, temporary systems organized around problems to be." (17:45) Other authors such as McGregor tend to deal with the issue of organization from the standpoint of psychological theories of human interaction. Thus, we are advised to incorporate an understanding of the role of motivational factors in governing human behavior within the organization for human behavior based on needs and intervening variables is regarded as having a significant impact upon the achievement of organizational objectives. McGregor divides the psychological climate and the motivational factors within organizations into two categories which he identifies as Theory X and Theory Y. The

Theory X organization requires the individual to adapt to the organization. Leadership comes from the top down. A Theory Y organization assumes that a hierarchy of human needs exists in each individual and that these needs tend to motivate human behavior when the proper environment and management organization and style are provided. The goals of the organization will become the goals of the individual, with the expectation that institutional goals will have a greater potential for achievement in a Theory Y organization than in a highly centralized top-down Theory X organization.

In summary, the traditional Theory X view requires that human beings adapt themselves to a bureaucratic structure which is relatively fixed and unresponsive while Theory Y encompasses flexibility in adapting the organization at least partially to human needs. Likert has defined the characteristics of four different management systems based upon a comparative analysis of a variety of functions within those systems. System 1 is identified as an exploitive, authoritative system. System 2 utilizes a benevolent, authoritative approach to management. System 3 uses a consultative approach; while System 4 is a participative group system which uses interdependent relationships to improve productivity and the quality of institutional environment for the individual. Likert's analysis of management system is closely related to the managerial grid previously attributed to Blake and Mouton (7:197-211).

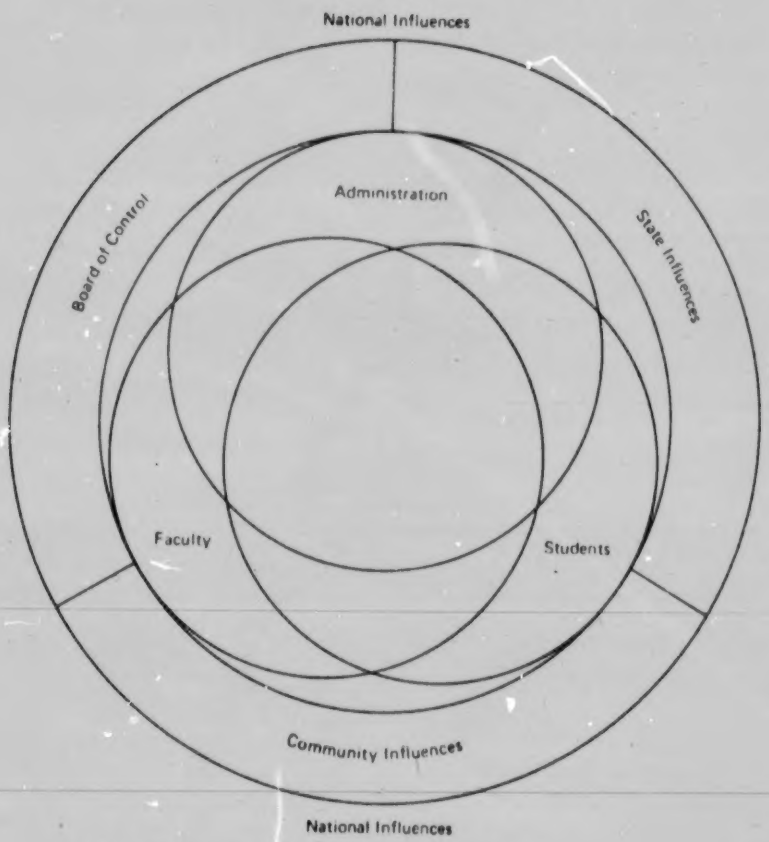

High
Concern for People
Low
9
8
7
6
5
4
3
2
1
1,9 Management
Thoughtful attention to needs of people for satisfying relationships leads to a comfortable friendly organization atmosphere and work tempo
9,9 Management
Work accomplishment is from committed people; interdependence through a "common stake" in organization purpose leads to relationships of trust and respect.
5,5 Management
Adequate organization performance is possible through balancing the necessity to get out work with maintaining the morale of people at a satisfactory level.
1,1 Management
Exertion of minimum effort to get required work done is appropriate to sustain organization membership.
9,1 Management
Efficiency in operations results from arranging conditions of work in such a way that human elements interfere to a minimum degree
1 2 3 4 5 6 7 8 9
Low
Concern for Production
High

13

The thrust in the development of management theory in recent years unquestionably is in the direction of increased recognition of the needs of individuals, with the implication that the organization which best responds to the defined hierarchy of human needs can anticipate the highest level of loyalty to and productivity for the organization. It is unrealistic to assume that an organization will fit precisely the definition of one of the four systems identified by Likert. It is more probable that the organization will tend to overlap several systems as the result of the defined mission of a particular segment of the organization and the style of leadership provided for that segment. There is an implication in the theorizing of Likert, Black and Mouton, Argyris and McGregor that individuals within organizations which are or are becoming Theory Y types can expect ultimately to achieve virtually absolute freedom to operate as they wish within such organizations. Eric Fromm suggests, however, that "Freedom is not something gained by the individual; it is achieved through interdependence with others, and within an organization, by an integration of individual and organizational goals."

A simplistic approach to the structure of organization could identify three major types of such structures, i.e., authoritarian, bureaucratic, and participatory. In the authoritarian model power and direction stem from the top down in a very direct relationship. The bureaucratic model incorporates many layers of subordinate authority figures who work through established channels of communication to accomplish specialized tasks which are structured within the organization. The exact nature of the participatory model is somewhat more difficult to define. The traditional bureaucratic model of an organization appears as a simple triangle with management at the top and labor at the base.

Richardson, Blocker, and Bender have devised an interesting diagramatic conceptualization of a participational model of an organization which focuses upon constituent elements of a community college. (19:111)



PARTICIPATIONAL MODEL OF AN ORGANIZATION

The most significant feature of this participational model is the interlinking of the activities of students, faculty and administration within a sphere of external influence which is effected by the board of control, the state, the community, and ultimately, the nation.

Cohen and Roueche have stated that the major responsibility of the college president, which relates to everything else he undertakes, is the establishment of an institutional environment conducive to learning. It is not expected that the president will establish such an environment through the imposition of his own personality but rather that he make possible its development by means of the ways in which he works with his staff officers and other constituencies within the institution. A president who sets an example by insisting upon clear

communication in all directions and who refuses to countenance the use of arbitrary sanctions to enforce administrative preeminence is making a significant contribution in developing an open-type of institutional environment. (20:11) One thing is certain above all else, and that is as Brien has stated, that "All purposeful organizations are faced with the need to agree on goals to which the group will orient, to choose from among alternative strategies to reach the established goals, reduce the selected strategy to achievable tasks, establish a time frame within which progress toward the goals will be measured, and marshall, allocate and coordinate the flow of human, material, information and energy resources necessary to affect the program. A new approach to the executive on this process holds out some promise of better achieving the goals of higher education while at the same time developing a more humane, responsive organizational structure for colleges and universities." (21:273-280)

Richardson, Blocker, and Bender have identified the major characteristics of a structure involving shared authority for decision making as follows: (1) Campus structure should reflect a genuine desire to share power among the various constituencies. (2) The structure must provide each constituency the opportunity to pursue its legitimate interests within a cooperative framework, while at the same time minimizing the possibility that the special interests of a specific group will exercise a controlling influence within the decision making process. (3) Each constituency must have the opportunity of influencing action at each level where the decisions are made affecting their interests. (4) The constituents of a multi-institutional system must be provided with appropriate procedures to influence decisions at the system level as well as in their local unit. (5) Procedures must exist to resolve differences of opinion among constituencies without creating the necessity for coercion or conflict. (6) The structure of governance must be flexible in order to accommodate rapidly changing conditions. (19:185-6)

In essence then, the organization structure exists and should be designed to facilitate the accomplishment of the institutional mission, its goals and its identified objectives. Inherent in these functions is the need to devise a planning method which can effectively "clarify goals and objectives, estimate resources, devise the possible ways to attain the goals and objectives, predict problems, select the best path, build a total plan, and then, having implemented the plan, critique and follow-up on the effectiveness of the implementation. It goes without saying that such a planning method involves a loop which provides for continuing re-definition of goals and objectives, estimation of resources and identification of alternative paths for implementation and re-evaluation." (10)

It may be said that an organization and its members who desire to share in the decision making process will devise a structure through which such sharing can be accomplished; that the motivation of individuals working within such a system will undoubtedly be somewhat higher than individuals working in an authoritarian or bureaucratic system. An organizational structure must be flexible to accommodate change in the system. Bennis states that several conditions or "revitalization elements" are necessary to assure a dynamic and responsive organization. They are: (1) an ability to learn from experience and to codify, store and retrieve the relevant knowledge; (2) an ability to learn how to learn, that is, to develop methods improving the learning process; (3) an ability to acquire and use feedback methods on performance, in short, to be self analytical; and (4) an ability to direct one's own destiny. (22) Given these four conditions and others described in this section of the paper, an institution can achieve an organizational structure which fosters the participatory process in decision making.

Power, Conflict and Learning

It is apparent to any student of the field of college governance that substantive changes are transpiring in both the process and the locus of such governance. In an earlier section of this paper, dealing with institutional structure, reference was made to the more traditional concepts of such structure. It is the purpose of this section to deal with the dynamics of institutional structure insofar as governance is concerned. We have little difficulty in recognizing the identifying features of a bureaucratically governed institution. The nature of this structure was defined by Merton in 1963, (22:195). Within an institution of higher education which is bureaucratically governed, power is vested in the trustees and through the trustees to the institutional chief executive officer.

The second process for college governance is that of shared authority which was described by Richardson, Blocker and Bender in 1972 (19:185-87). The fundamental nature of the shared authority model is that it functions on the basis of the consensus of those constituent members of the institution. Baldridge in 1971 described what he called a political model of governance which he observed emerging on the horizon. (24:8-14) Baldridge saw the locus of decision making moving from the board to representative groups within the institution. However, his perception of the governance process differed from that of Richardson, Blocker, and Bender in that he perceived a shifting coalition of power blocks and vested interests within the institution as contributing to the obfuscation of the governance process. Such a political model could be expected most certainly to replace the more traditional academic collegium. Baldridge expressed the hope, however, that it would be possible to use the rational group processes of the collegium within the political model. Richardson (1975) stated his conviction that "If the drift toward greater state control identified by a number of writers as an undesirable trend is to be halted or even slowed, institutions must improve

their capacity for dealing with conflict without appealing to external agencies". (25:xii) Kelly takes the position that the process of governance constitutes more than simply the means to determine how an institution shall operate. He quotes an unidentified English instructor at his institution on this issue as follows:

> We are teaching by the very forms of our structures. A hierarchical authoritarian structure teaches students one form of functioning, and a participatory democracy teaches another form of functioning, in our society. We are, as we are, preparing students for their mature lives in society, and that society functions as a democracy, it is our teaching responsibility to prepare students for the responsible exercise of adult participation in civic life, by teaching them group and individual responsibility and involvement in the structures of our community. (26:67)

Kelly also states, that, "Governance refers not only to organizational structure but to several critical social-psychological variables operating in any organization. The real essence of governance is the college climate of environment that is generated by the structure in process of decision making within the college:. (26:67) Fotte and Mayer (1968) state:

> The context in which governance operates helps to shape the actions and style of the participants; at the same time, the manner in which governance operates, the procedures it follows, and the spirit in which it treats problems and people will, in turn, help to shape the broader context. Campus governance, then, is not simply a method for arriving at decisions about educational policies; it is itself a method of educating those who participate in it or those who are affected by it. How well such a system operates is not to be determined solely or even primarily by criteria of efficiency but must be evaluated by reference to the quality of life appropriate to an educational community. (27:16)

An investigation by Bernd (1973) into the nature and background of community college trustees suggests that in most cases community college boards are not truly representative of their constituencies. "The typical community college trustee is a college-educated Caucasian male, a businessman or professional man in the upper-income bracket. Most are Protestant, Republican and over the age of forty-five". (28)

Bernd's analysis or judgment as to the non-representativeness of community college boards makes it apparent that a board which attempts to function in an authoritarian or bureaucratic style should be expected to engender the kind of

confrontation that stems from individuals in the lower portion of the bureaucracy who feel a sense of frustration and a lack of motivation due to the failure of the institution to be sensitive to their interests and needs. When one attempts to reconcile the problems of power and conflict as an internal process within the institution with the increasing emphasis upon control of local institutions by state governing boards and coordinating agencies and even state legislatures, it is not difficult to sense that the future perhaps promises greater problems than the past.

Tillery, (1970) reported that nearly 40 percent of the college presidents surveyed planned to change organizational structures by 1975. (29) In a national survey of community college presidents he determined that most colleges were still organized in accordance with bureaucratic principles, that is to say, as unilinear, top-to-bottom models. It would be interesting to follow up Tillery's 1970 study to see what organizational changes have actually occurred within the past five years. It would be important to determine whether these new organizational structures have in fact emerged as the college presidents perceived them in 1970 or rather as the result of internal and external pressures which are substantially different from what was anticipated. Certainly the emergence and expansion of collective bargaining has changed the governance processes in many community colleges. Also Richardson, Blocker, and Bender pointed out, the attractiveness of state-funding in the face of a taxpayer revolt against steeply mounting local property taxes has led local community colleges to seek more money from the state which "almost inevitably related to a greater demand for accountability by the state in the use of these funds".(19:8-34) This natural phenomenon has fostered the creation of strong state level boards.

Those institutions which have been involved in the phenomenon of state systems of community colleges replacing a system of local institutions can attest to the level of state control being increasingly imposed upon what we would like to believe continue to be locally governed institutions. A recent count of the

number of agencies exercising some sort of control and demanding some level of accountability from local community colleges in one state numbered thirteen.

Richardson, Blocker, and Bender point to the number of federal agencies responsible for programs which have a direct bearing upon the two year college. They cite national professional organizations such as the American Association of Community Junior Colleges, the American Council on Education and the American Association for Higher Education as organizations exerting an influence at the national level upon the programs and activities of local institutions. The impact of collective bargaining has been previously mentioned. Certainly the American Association of University Professors, the National Education Association, the American Federation of Teachers influence internally and externally the organization and operation of local community colleges. Both regional and national accrediting organizations are another force which are impacting to an increasing degree the governance of two year colleges.

Though many community colleges have not yet felt the influence of foundations and philanthropic organizations through direct support of their programs, the work of the W. K. Kellogg Foundation, the Carnegie Corporation, the Danforth Foundation and the Ford Foundation have all made their impact upon community colleges within the past decade. The Carnegie Commission on Higher Education has published thousands of pages of information on higher education and specifically upon the community college segment of higher education since 1971. The Commission recommendations have found their way into the national Congress as well as the General Assemblys of the states, where they have made their impact in more ways than one. A number of individuals have also exerted an influence upon local community college organization and programs at the national level. Among these are Senator Harrison A. Williams, Representative Albert H. Quie and Representative Carl D. Perkins. Representative Edith Green from the State of Oregon has had a significant impact upon federal legislation relative to the community colleges. Dr. Edmund J. Gleazer, President of the American Association of Community Junior

Colleges, has done much to shake public thinking about the community colleges.

The National Center for Higher Education Management Systems, the Education Commission of the States as well as several regional education boards have all made their influence felt upon local community colleges. State legislatures, as well as agencies of the executive branch such as budgetary bureaus and state coordinating and governing boards of higher education, are exerting a major influence upon the development of local community colleges. Even the judicial branch of government, through the decisions handed down relative to education, employment, financing and other matters, exert a substantial influence upon the colleges. State and local chambers of commerce, labor unions, taxpayer leagues, manufactures associations, and statewide service associations have all, in one way or another, influenced legislative actions on community college issues. The most recent external organization to appear on the scene have been advisory committees functioning as an adjunct of state coordinating bodies to represent on a statewide basis the interests of students, faculties and other constituent bodies.

There is little question but that the future holds an even greater potential for the reorganization of community colleges in response to the many internal and external influences that are coming to bear on these institutions. Conflicts of interest have already risen and may be expected to intensify in the years ahead. Most certainly the area of resource allocation in competition for scarce funds will serve as a motivating force to produce a continuing power struggle that hopefully can be resolved through effective functioning of the participatory decision making process.

Humanistic Management

Reference has been made earlier to the development of a design for a humanistic management system by the Batelle Center for Improved Education. This system had been tried earlier on a pilot basis with a number of common school districts. More recently in conjunction with the League for Innovation, a number of community

colleges throughout the country have been involved in a pilot effort to field test the original Project USER Design. The results of this pilot testing are reported by McFadden and others in (1975). (6) As has been suggested, there are many formulae which have been used to design management systems and management styles. Elson, with a certain amount of levity perhaps, has listed ten management styles:

1. Battleship management
2. Firehouse management
3. Diaper management
4. Mushroom management
5. Monkey management
6. Mirage management
7. Cookie management
8. Hell fire and brimstone management
9. Sandwich management
10. Golden Rule management (10)

Perhaps those presidents who attended the "Focus on Planning Seminar" sponsored by the Illinois Council of Community College Presidents at Galena, Illinois, June 12 through 14, 1975, and took careful notes on the definition and description of each of these ten management styles will be willing to share their knowledge and wisdom with you in one of the informal sessions of this conference. It is probably safe to say that the Project USHER Design Model which attempts to "combine the scientific and technical dimension of education with the human dimension in order to usher in a new educational management system" would probably be far more useful than any of the ten systems identified by Elson. Bennis identifies three fundamental changes which have occurred or are occurring in the world today that suggest the advantages of adopting a humanistic management approach. The changes involve:

1. A new concept of <u>man</u> based upon increased knowledge of his complex and shifting needs, which replaces an oversimplified, innocent push-button man.

2. A new concept of <u>power</u> based on collaboration and reason, which replaces a model of power based on coercion and threat.

3. A new concept of <u>organizational values</u>, based on humanistic democratic ideals which replaces the depersonalized, mechanistic values system of bureaucracy.

Bennis holds that these three concepts have come from the managers themselves, rather than from the literature and that, "The real push for these changes stems from the need, not only to humanize the organization, but to use it as a crucible of personal growth in the development of self-realization." (22)

The basic premise of the USHER model is that the interests of the institution are better served through the establishment of participative decision-making teams. It is not surprising then that the organization of such teams is one of the major development goals defined by USHER. The purposes of the teams are to state the mission and goals of the college, identify priority goals, define and organize the programs and activities which currently define the college (or description of the program structure) prepare a college multi-year plan which involves developing support goals supporting the attainment of collegewide goals, and preparing a new definition of organization of programs and activities which is responsive to new priorities and goal attainment (a prescriptive program structure), prepare a rational plan for allocating resources which supports future changes in the definition of organization of the college's programs and activities. Several types of teams are organized to accomplish a variety of tasks. The participative planning and decision-making process which has been developed through Project USHER is not unlike that which has been identified for institutional management within other systems. The initial step is to set directions for change through the development of college goals and the establishment of goal priorities in the knowledge that any such activity constitutes an articulation of the basic philosophy of the college which can be related to program activities and translated into program implementation. The nest step is to Develop Its Descriptive Program Structure and to Prepare A College Multi-Year Plan.

The preparation of a resource allocation plan follows the completion of the multi-year plan. The performance of program analyses, the preparation of program proposals and the development of program plans of action follow the development

of the resource allocation plan. Program budgets are next developed and then a design is prepared for program evaluation followed by the actual evaluation of the programs. An essential element to assist in the revision of planning data is the creation of an information system in which data can be institutionalized for use at each of the planning levels incorporated in the USHER approach. Two elements enhance the USHER Project as an extremely useful process for institutional planning and resource allocation. First is the provision for continuous feedback into the process. What has been created is a loop system which enables the planning teams to be involved in a continuous process of review and revision of each and every plan. The second unique characteristic of the USHER approach is its emphasis upon team-based activities which involve not only all constituencies within the institution, but also participants from within the larger community served by the college. Certainly the USHER Redesign Model is worthy of consideration and has the potential to serve as an extremely valuable management tool for any individual or institution desiring to enhance and expand upon its participatory decision-making processes.

A Process for Internal Participation in Resource Allocation

Having acknowledged earlier that no institution, in all probability, has achieved the ultimate in the development of a participatory process of decision making, it was my intent in this section of the paper to describe a process by which internal participation in resource allocation can be fostered and, in fact, effected. It is only fair to say that this process occurs in any institution within a modified, bureaucratic organizational structure that is augmented by an extensive joint committee system. The committees involve and encourage participation by members of the community at large - students, faculty members, budget managers and supervisors and executives. It is the intent of the process that institutional goals and objectives be identified initially by the chief executive officer of the institution based upon his perception of both internal needs and external pressures and demands. Having formulated a tentative statement of developmental objectives for the institution as a whole, this statement of objectives is then transmitted to all members of the organization, who are invited to react, to question, to recommend revisions, deletions, and additions to the statements. In the process of becoming aware of and reacting to broad institutional objectives, it is expected that individuals within the institution will begin to formulate a set of objectives for their own areas of activity and responsibility. These objectives are expected to be compatible with the broad institutional objectives. The review process is accomplished on a one-to-one consultative basis insofar as possible with ample opportunity provided for discussion and interaction between and among individual members of the institution at all levels.

Upon receipt of feedback from institutional members as to the appropriateness of general institutional goal and objective statements, a final set of statements

is formulated and transmitted to the governing board for review, discussion, and ultimate approval. It should be pointed out that members of the governing board also receive copies of the tentative statement of institutional goals and objectives, and are invited to contribute their feedback as part of the review process. With the adoption by the governing board of the statement of institutional goals and objectives, the actual planning process for resource allocation commences.

The initial step in the process is the transmittal by the chief executive officer of the institution to budget supervisors of a statement of planning parameters together with the guidelines and forms for preparation of budget requests. Inherent in the budget planning process is the identification of institutional resources, including both revenues and financial and human resources. Budget managers are expected to work closely in a participatory manner with members of their organizational units in the formulation of both revenue and expenditure projections. Justification must be developed for projections of both revenues and expenditures. At this time it would be appropriate to present illustrations of the types of materials that are utilized in the formulation of resource allocation proposals. Copies of these materials are included as appendices to the manuscript for this presentation which will be made available to you at the conclusion of this session.

When all budget request forms have been completed, they are reviewed cooperatively within departments, divisions, and by program deans at each of the two campuses. Final campus review is provided during meetings between the campus provost and the deans of their institutions. Individual division and department chairmen and members of the faculty who have special interests or who have made special requests are provided the opportunity at this time to

reinforce the justification for their requests and to participate in the establishment of priorities for various types of requests. Priorities are incorporated into a comprehensive campus-wide listing. A similar procedure is followed within the district organization as well as by the college president in those areas for which he has direct responsibility. The college president has the same obligation to review and evaluate requested expenditures for his areas of responsibility as do budget supervisors throughout the entire institution.

When all data are in or have been submitted, they are transmitted to the data processing center through the Director of Financial Services who has the responsibility for assuring the entry of correct budget planning data into the computer. With the availability of a computer printout incorporating both revenue and expenditure projections, assessment is made as to the level of variance between revenues and, as usually happens, it becomes necessary to initiate a second review of both revenue projections and expenditure requests. Careful attention is given to the identification of priorities and lower priority requests are frequently withdrawn voluntarily by budget supervisors at this point. The second computer run-through is processed and if necessary, a third review is undertaken by the total staff.

When it is determined that revenue and expenditure projections are accurately reflected within the computer printout, a process of final review is initiated by the Resource Allocation Committee. This Committee consists of the chief campus executive officers, the president of each campus faculty senate and the district financial officer together with the president of the college. It is the responsibility of the Resource Allocation Committee to review the tentative budgetary data compiled by the computer and to serve as a board of

review for budgetary presentations by budget supervisors. Once again, any member of the staff is provided the opportunity to make a special presentation on behalf of his or her proposal or request. Supervisors, in making their presentations, are asked to review the goals and objectives of the preceding year and their success or failure in attaining such goals and objectives. In addition, budget supervisors are expected to present their goals and objectives for the forthcoming fiscal year. These goals and objectives are expected to be consistent with those established and approved by the governing board of the total institution. Members of the Resource Allocation Committee are careful to assess the relationship between stated goals and objectives and revenue and expenditure projections.

Upon completion of budgetary hearings by the Resource Allocation Committee, the determination is made as to whether additional rounds of hearings are necessary in order to achieve a balance of annual proposed expenditures against annual projected revenues. Assessment is made as to the level of funding available, and funding is provided for those requests bearing the highest priority within a well defined priority system. The Resource Allocation Committee normally attempts to achieve as near perfect a balance between annual revenues and expenditures as possible. Resource allocation decisions and recommendations are made by consensus of the Committee. The responsibility for final decision on allocations rests with the institutional chief executive officer.

It should be noted that while the internal resource allocation process is underway, related data are being gathered on a statewide basis to provide the opportunity for comparison of institutional budgetary factors with data from other community colleges within the state. Thus, it is possible for the Resource Allocation Committee to measure not only the relationship of budget planning

data within the institution but also to compare various facets of the institutional budget with data from other institutions. Samples of comparative data which are made available to the Resource Allocation Committee and which become a part of the budget are as follows:

Comparative Statistical Data for All
Community Colleges Within a State System

1. Fall Tuition Charges for Students in Public Community Colleges
2. Estimated Tax Rates for Community Colleges for Fiscal Year
3. Equalized Assessed Valuation /In-District Full-Time Equivalent Student Enrollments
4. Fiscal Year Audited Revenues for Operations - By Source (Percent)
5. Fiscal Year Audited Revenues for Operations - By Source (Dollars)
6. Total Revenue from State Appropriated Funds
7. Audited Fiscal Year Operating Expenditures - By Function (Dollars)
8. Audited Fiscal Year Operating Expenditures - By Function (Percent)
9. Audited Fiscal Year Expenditures - By Object (Dollars)
10. Audited Fiscal Year Expenditures - By Object (Percent)
11. Instructional Cost Per Credit Hour for Programs
12. Unit Cost Analysis - Cost Per Student Credit Hour Per District
13. Unit Cost Analysis - Allocated Cost Per Student Credit Hour Per District

In concluding my remarks in this portion of the paper, it should be stated that the proposed budget which is eventually adopted by the governing board of the college is the college educational plan for the fiscal year reduced to dollars and cents as it relates to the educational and public services commitments of the college to district students and residents. The college staff and the governing board recognize that the educational opportunities and services offered by the college to its students are affected by the availability of resources

available to the college as well as to allocation of those resources. The efforts of the college staff in preparing the budget, are directed toward assuring the allocation of resources in accordance with established priorities of the local community, the college, the State Community College Board and the State Board of Higher Education. The priorities of the college are identified in the statement of institutional objectives. The budget thus incorporates the considered educational and financial judgment of the professional staff of the college.

Implicit in the presentation of the budget is the commitment of the administration to manage the affairs of the college within the guidelines set forth by the budget.

The budget publication which is presented to the governing board for adoption is the culmination of approximately ten months of intensive effort by the total staff of the college, including the review of all budget proposals relating both to revenues and expenditures by the Resource Allocation Committee, the Executive Council and the chief executive officer of the college.

It is the feeling of interested individuals and constituent bodies including students, faculty, supportive services personnel administration, and governing board that a workable system for participatory decision making on resource allocation exists. And though the system is not and may never be perfect, implementation of the system has created a positive climate for motivation and has reduced to an acceptable minimum the frustrations felt by individuals before development of the system.

Case Studies in Participative Management

One of the processes by which institutional chief executive officers can gain a better understanding of the participatory process of management decision making is to consider typical instances in which decisions have been made through such a participatory process. Included as the concluding part of this paper are three such case studies which relate to resource allocation. The first case study deals with faculty compensation. The second deals with a budget reduction mandated by the governing board. The third deals with the problem of staff retrenchment. Case Study I is taken from Richardson, Blocker and Bender and "involves the use of shared information in a cooperative attempt to reconcile the needs of the staff with the financial capabilities of the institution." (19:229-30) As Richardson states, "The committee approach neither precludes the presentation and vigorous defense of differing points of view, *nor* assumes that the search for an optimal solution precludes the possibility of impasse or the assistance of external mediators. For this reason, procedures used in the committee approach parallel closely the procedures applicable to collective bargaining. The major difference involves the absence of extreme postures assumed for bargaining leverage, and the emphasis placed upon the welfare of the institution as well as the interests of the different constituencies." (19:230-31) The case study illustrates the planning necessary to implement a participatory process to deal with this type of issue.

CASE STUDY I

The Plan for Use of A Participatory Process for Development of A Proposal Concerning Salary Increments, Salary Ranges and Fringe Benefits

1. The faculty association designates a specific committee to represent them in developing a proposal concerning salary increments, salary ranges, and fringe benefits to be presented to the board of trustees.
2. The board of trustees authorizes the president or his designated representative to meet with the committee to participate in the development of the proposal.
3. It is agreed by both constituencies that during the process of negotiation, discussion of the proposal will be limited to those who are directly involved. It is apparent that various positions may be taken during the

discussion phase. If either the board or the faculty becomes committed to a position early in the process, the flexibility of discussions will be severely limited. Premature exposure of initial positions may also cause unnecessary tensions among those who will be affected by the decision reached.

4. Agreement is reached on the information to be collected and used to formulate and support the proposal. Normally such information will include: changes in the cost of living index, comparable figures for other institutions as reported by government agencies, professional associations, or compiled from special surveys, and projected income available for the support of college programs. An individual acceptable to both faculty and administration is given responsibility for compiling data. It is essential that both constituencies have access to the same data if they are to have maximum probability of reaching agreement. Accordingly, the office of the president must make available all requested data concerning the financial status of the college.
5. No proposal is presented to the trustees or to the faculty until one of the two following conditions has been fulfilled:
   a. An agreement is reached concerning the proposal to be presented to the trustees.
   b. A decision is made by either the president or the committee that agreement cannot be reached following normal procedures within a mutually agreed upon period of time.
6. The president may communicate informally with the board to advise them of developments with respect to the salary and fringe benefits proposal. By the same token, the committee may communicate with the staff at such times and in such ways as it considers appropriate. However, no attempt should be made by either the president or the committee to use their respective constituencies to place improper pressure on the discussion process.
7. If an agreement is reached between the president and the committee, the following steps are initiated:
   a. The president, with the assistance of the committee, presents the proposal to the board.
   b. If the proposal is approved by the board, the committee submits the proposal to the faculty for ratification at a faculty association meeting.
   c. If the proposal is not approved by the board, the procedures outlined below are implemented.
8. If an agreement cannot be reached between the president and the board and the committee, an attempt should be made to reconcile as many points as possible. When the areas of disagreement have been fully identified, a meeting is arranged with the board. At that meeting, the parties present their separate points of view in terms of areas of disagreement, as well as their recommendations in areas of agreement. Subsequent to this meeting, a final proposal is prepared by the president in coordination with the board. This proposal is presented to the committee, and through this committee, to the faculty association.
9. If the faculty association rejects the final offer of the board, those areas of disagreement are taken to mediation by a third party who must be acceptable to both groups. In the event that mediation proves unsuccessful, fact finding and binding arbitration are invoked. The process of mediation, fact finding, and arbitration can be carried out at board expense or shared between the board and the faculty association.

The second case study involves the development of a plan for an institutional response to the resolution of the local college governing board that an anticipated budget deficit in the face of fiscal exigencies be reduced from $188,000 to an amount not to exceed $125,000. The concern of the administration was that there be provided the same opportunity for the participation of the total staff in the necessary budget reduction process that had been provided in the original resource allocation process by which the budget had been developed. Here again, the case study illustrates the planning necessary to assure the maintenance of the participatory process in the face of a crisis situation.

CASE STUDY II

Implementation of A Participatory Process for the Re-allocation of Resources in the Face of Fiscal Exigency

1. Departments and divisions in cooperation with program deans and provosts re-evaluate all enrollment projections and then re-compute revenue projections based on updated enrollment projections and re-evaluate and update all other revenue projections.

2. Departments and divisions in cooperation with program deans and provosts review and validate priorities given incremental expenditure requests.

   Expenditure requests which are to be ranked in each priority category include:
   a. New staff - consider projected revenues at new rates
   b. Inflationary increases in base
   c. Capital outlay - outside funded
   d. Capital outlay - college funded

3. Resource Allocation Committee (Vice Presidents and Faculty Senate Presidents) review the revenue projections and the process to reduce budget deficit to $125,000 based on highest priority incremental expenditure requests according to the following categories:
   (a) must be incorporated into $125,000 deficit budget to maintain the quality of the educational programs
   (b) are essential and <u>should</u> be incorporated in "reasonable-deficit" budget
   (c) are essential and <u>may</u> be incorporated in budget if additional funds become available
   (d) can be deferred to subsequent year(s) or
   (e) can be eliminated

   The Resource Allocation Committee will establish parameters for identification of priorities.

4. The Resource Allocation Committee will finalize its resource re-allocation proposal in accordance with the guidelines established by the governing board.

5. The proposal will be returned for review and recommendations of department, divisions, deans and provosts.

6. The Resource Allocation Committee will formulate final recommendation for submission to college president.

7. President will review and revise as necessary and report his recommendations to the governing board.

The third case study constitutes an exercise in planning for implementation of a participatory process in responding to the dictate of a state Department of Education that the institutional chief executive officer terminate a large number of employees to meet the state's retrenchment goals. The procedures outlined in Case Study I and II can serve as a partial guide to development of a plan to deal with the problem outlined in Case Study III. The problem which is outlined is an actual case that was reported in the Chronicle of Higher Education (29:2) Background information relative to the problem is available in the newspaper report. Those interested in testing their skills in planning for implementation of a participatory process of resource allocation are urged to complete the exercise.

CASE STUDY III

Implementation of A Participatory Process for Determination of Personnel To Be Terminated in Order to Meet State Mandated Retrenchment Goals

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Those who analyze carefully the two sample case studies and who make the effort to develop the plan called for in Case Study III will gain both an understanding

of the process of fostering participatory decision making as well as a sense of respect for the complexity of such a process.

Hopefully, the concepts and information incorporated in this presentation will enhance the probability of substantial institutional commitment to expansion of the participatory process not only of resource allocation but also institutional governance. The desirability and necessity for such a commitment has been related to the dramatic changes which are taking place within institutions of higher education. Institutions, if they are to survive such "future shock", must be restructured to accommodate such change. Positive change will most likely be effected through the positive leadership of the institutional chief executive officer. You are that individual. I have attempted to define the "why" and the "how" of such change. It is now your responsibility to determine "if" your institution will be one of those which responds or fails to respond to the challenge.

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APPENDICES

A. Sample Instructions and Forms for Budget Development

B. Sample Statement of Developmental Institutional Objectives

C. Overview of Budget Planning and Development

D. Background Data Required for Resource Allocation and Budget Development

E. Comparative Statistical Data for All Community Colleges Within a State System

Appendix A

SAMPLE INSTRUCTIONS AND FORMS FOR BUDGET DEVELOPMENT

1. Planning Parameters for Budget Development
2. General Instructions for development of budget
3. Planning Calendar for Development of Fiscal Year Budget
4. Instructions for Completing Budget Request Forms
5. Budget Request Forms

BLACK HAWK COLLEGE
Office of the President

APPENDIX A-1

February 6, 1975

TO: ALL DEPARTMENT HEADS AND STAFF RESPONSIBLE FOR BUDGET DEVELOPMENT

FROM: ALBAN E. REID

SUBJECT: DEVELOPMENT OF 1975-76 BUDGET

INTRODUCTION AND BACKGROUND

It is once again time to begin to formalize the academic and support planning for fiscal year 1975-76 and to develop the budget to implement these plans. I wish it were possible to state that substantive changes have occurred in the climate for community college planning and budgeting between what was experienced in the spring of 1974 and what exists today. It would be naive and totally unrealistic to assume that the economic climate which currently pervades American society will not have an impact upon the operation of the College during the coming year. In addition to the economic constraints imposed upon us by runaway inflation, we have emerging through the work of the Illinois Community College Board, the Illinois Board of Higher Education staffs, and the Illinois Board of Higher Education Blue Ribbon Committee on Community College Financing a new sense of state priorities which realistically must influence both the kind and level of support which the community colleges may expect to receive in the years ahead. Another factor that certainly will make its mark upon Illinois higher education, of which the community colleges are a part, is the assumption of leadership of the new Executive Director of the Illinois Board of Higher Education, Mr. James M. Furman. We have as yet to learn from Mr. Furman his views on community college education as well as his program of priorities for higher education.

Last year it was possible to glean from remarks made by the then Executive Director of the Illinois Board of Higher Education, Dr. Cameron West, an impending change in perception as to the role of the community colleges as comprehensive educational institutions expected to respond to the post-secondary educational needs of their communities with a broad spectrum of program offerings. At that time it appeared that suggestions were being made that the community colleges were never intended to be comprehensive, but rather were conceived as essentially vocational-technical institutions. Though this issue appeared to be resolved as a result of discourse between leaders of the community colleges and representatives of the Illinois Board of Higher Education and the Governor's office, there now appears to be another challenge to the concept of comprehensive community college education. This has to do with the suggestion that the General Studies program of the community colleges is a local responsibility and that support in the form of state apportionment for such programs should not be forthcoming other than in the areas of remedial and/or developmental studies and adult basic education. This is rather remarkable when one looks at the census data for a district such as Black Hawk College and discovers that out of an estimated population of 250,000 some 86,000 individuals have failed to graduate from high school. For many of these non-high school graduates, the need for a high school diploma continues to remain unimportant. Certainly among some of these individuals,

there is a desire for personal improvement that has been traditionally and can continue to be provided through the General Studies program of the College. Beyond the 86,000 non-high school graduates, virtually every adult resident of our district, including those who may have completed an associate or baccalaureate degree or even postgraduate programs of study, there remain interests and needs in educational programs that are normally offered through the General Studies segment of the College.

I have said before, and I continue to repeat, my personal feeling that it is absolutely essential for the people of the State of Illinois through their representatives to establish once and for all the commitment of the state support of post-secondary educational programs. Until such a commitment is explicitly stated and enthusiastically endorsed, we can expect to fluctuate from priority to priority and program emphasis to program emphasis with the changing tides of political opinion and economic expediency.

Recently the Illinois Board of Higher Education has drawn up mission statements intended to delineate the role and the responsibility of each of the sectors of post-secondary education in Illinois. Hopefully, these statements, which are presently staff study documents, will be submitted to public scrutiny through a series of public hearings and ultimately will be adopted by the Board of Higher Education and the General Assembly to serve as a basis for establishing whose responsibility it is to do what in the arena of Illinois higher education. Until this process has been concluded, it is difficult to make any fundamental assumptions about what the community colleges are going to be expected to do or what kind of financial commitment the State of Illinois is going to make to facilitate accomplishment of this mission.

Again, as a personal perception, I cannot but feel that community colleges have shown through their aggressive response to the educational needs of the many without regard to the exclusive interests of the socio-economic elite that they have both the ability and the desire to serve their communities. There is no question but that our growth as well as our support will continue in the future as in the past. Until we have been through the process of sorting out institutional missions and priorities in higher education, however, I believe that we must continue to proceed with some caution both in anticipating the resources that will be made available to us and in allocating those resources. To do so will enable us to respond quickly and with flexibility to emerging needs as they are perceived.

So long as the revenues of the College are tied chiefly to student enrollment, we must focus our attention upon our ability both to attract and to retain students. This means retention not only within individual courses, but from semester to semester and from year to year. In the face of declining high school graduating classes which we can clearly predict in the years ahead, we must look to other sources for student enrollment. As I have indicated above, one of these sources is in the vast members of the adult non-high school graduates. Another extensive pool of untapped student enrollment consists of women who until recently have seen themselves chiefly as homemakers. In a changing world, these women are coming increasingly to regard themselves not only as homemakers but also as workers in many cases in fields that traditionally have not been entered by women.

Many of these new students may have no clearly defined concept of the

educational program which they wish to follow but they do recognize that the traditional mandated sequence of studies leading to a baccalaureate degree or the vocational program geared to development of occupational competency skills with a sexist bias is not the course of study which they desire. It was in recognition of this phenomenon that the Liberal Studies program was inaugurated on a pilot basis several years ago at the College. Admittedly, growth in this program has not been phenomenal. In some cases, lack of growth in enrollment may be attributed to the tendency of some individuals in the academic world to discourage enrollment in a program that is new and somewhat untried. Growth has, however, come in this program and in the courses which have been developed in an effort to provide learning alternatives for interested individuals in spite of attempts to divert student enrollments from the Liberal Studies program. One has only to look at the many new delivery systems that are emerging and the acceptance which those delivery systems have gained to realize that higher education is on the move, that institutions and individuals must be prepared to move with the times.

I have spoken earlier of the economic crisis which our country faces. It has been suggested by a national leader of the Association of State Colleges and Land Grant Universities that the importance of higher education will increase in the face of a national recession or depression and that the nation's leaders ought to look to education and vocational training as a means to work our way out of such a recession or depression. It is interesting to note that, historically, during the great depression of the 1930's, adult school enrollments increased substantially. Students enrolled as a means of occupying free time as well as developing new occupational skills and growing culturally. Though I respect the capabilities of the state colleges and land grant universities to meet expanded needs for higher education in a depressed economy, I sincerely believe that the community colleges are in a far better position to serve as the major agency for the accomplishment of this goal. To do so, however, we as well as the state colleges and land grant universities must be prepared to accommodate the new type of student which I described above. This student will come from a different type of background from the traditional college student and may or may not be motivated or willing to accept education as we have traditionally defined it. We have already experienced some change in the make-up of our student population at Black Hawk. This change is reflected dramatically in our spring enrollment report. Part-time enrollment has expanded substantially within the 1974-75 academic year, perhaps due in part to the financial aid provided the part-time student through the Illinois State Scholarship Commission. We can expect this trend to continue and perhaps intensify if we serve these part-time students well.

I have spoken often during the past several years about the confidence crisis which has engulfed higher education. It appears from surveys of public opinion that higher education has moved upward once more in commanding the respect of the people of the United States. In the face of constricted employment opportunities, education is once more coming to serve as a basic criterion for the screening of job applicants. There continues, however, among many young people and their parents to be a serious concern as to the true value of education in the marketplace. While such feeling persists, we can expect support of higher education to be cautious and reserved. There continue to be many skeptics in our midst who are asking to be shown the direct relationship between the rewards of higher education and the costs incurred both by the individual student

and by the taxpayer. As I stated last year, the public continues to demand the setting of priorities and documented accountability by all institutions supported by public funds. It is interesting to note that the Illinois Board of Higher Education for the first time is beginning to demand accountability also from private institutions which are receiving substantial allocations of public funds.

The overall financial picture has changed little since last year. Students have organized on a state-wide basis to resist the imposition of tuition increases. Taxpayers have successfully discouraged virtually all taxing bodies from efforts to increase revenues through referenda to raise tax rates. The Federal government has long been considered to be the ultimate source from which we could expect to secure financial support to enable us to keep abreast of the inflationary spiral. In the face of a proposed $52 billion deficit for the fiscal year 1976 Federal budget, it is naive to anticipate Federal funding for higher education at a much greater level than we have experienced in the past. As you are well aware, that level has historically been almost insignificant in terms of total percentage of college revenues. Widespread unemployment and curtailment of corporate profits within the State of Illinois undoubtedly are going to reduce state funds available for support of higher education. Thus, it will be futile to anticipate more than moderate increases in state support of public institutions such as the community colleges.

As I have said before, we have done well at Black Hawk College in operating quality programs at a cost that is substantially below the average expenditure among community colleges throughout the state. The recent visit of the North Central Association evaluation team confirmed my feeling that our institution is in the vanguard of community colleges in the things that we are doing and the way that we are doing them. The year which we are presently completing has been a remarkable one insofar as our accomplishments are concerned. There is no question but that the impact of the economy upon members of our staff has been significant. There is no question but what this impact has created frustration and concern for the future on the part of each and every one of us. And yet, in spite of this frustration and concern, we have accomplished tasks which we thought could not be accomplished or if accomplished at all, would only be accomplished a number of years from now. I doubt that a single one of us feels untouched by the surge of price increases that has hampered our ability to anticipate with any accuracy what to expect in the way of continued drains upon our resources either in the present or in the future.

In spite of the problems and concerns which have been outlined, I believe that budgetary planning for the 1975-76 fiscal year will be somewhat easier than it was for the 1974-75 academic year. This is because of the planning efforts which went into the preparation of the Resource Allocation and Management Plan document which was submitted to the Illinois Community College Board and the Illinois Board of Higher Education during September of 1974. The data contained in this report, which incidentally was prepared by each community college campus in the State of Illinois, was utilized by the Illinois Community College Board and the Illinois Board of Higher Education to document community college budgetary requirements both for operating purposes and for capital development. Thus, the Illinois Community College Board was able to approve a budget request for which it felt that it had received adequate justification. The Illinios Board of Higher Education reacted similarly to the request of the Illinois Community College Board, again, based upon evidence gleaned from review of the RAMP-CC documents which supported requests of the Illinois Community College Board for

funding at a level adequate to meet the needs of the community colleges.

It is hoped that the Bureau of the Budget, the Governor's Office, and the Legislature will also regard favorably, based upon supporting evidence, the budget requests submitted for the community colleges by the Illinois Community College Board and the Illinois Board of Higher Education. For this reason, there appears to be less uncertainty concerning the status of the final appropriation bills which will go to the Governor's desk in the summer and the action which the Governor will take in relation to those bills. At the same time, there is always the possibility that revenues projected by the Bureau of the Budget, because of the downturn in the economy, may be substantially less than might otherwise have been projected which would necessitate the Governor possibly cutting back on the level of support granted to the community colleges in the final appropriation bill.

In relation to tuition revenues, the College faces a number of uncertainties which may also have an impact upon state apportionment. When I spoke optimistically of state funding proposed for fiscal year 1976, I was speaking of the rate of funding, i.e., the rate of apportionment per credit hour of enrollment. Unfortunately, in attempting to determine the level of credit hour enrollment for fiscal year 1976, we are dealing with many of those intangibles that were previously described and which create problems for all of us who are involved in the budget planning process. It is precisely in the area of enrollment that the chaotic status of our economy may have the greatest impact. As I have indicated earlier, the high level of unemployment may well lead to increased enrollment of both full-time and part-time students if the government recognizes the provision of higher educational opportunity and re-training for the unemployed as one of its high priorities and provides adequate funding to subsidize such training. On the other hand, if there is high unemployment and the government fails to provide special support for the unemployed to utilize the services of institutions such as Black Hawk College, then we may well anticipate a downturn in both full-time and part-time enrollment. Part-time enrollment may be especially hardhit as a result of the reduced number of workers eligible for tuition reimbursement provided by union contracts with such firms as Deere & Co., International Harvester, J. I. Case and others.

In summary, budgetary planning for fiscal year 1976 is fraught with the same uncertainties which have existed each year in the past, though the factors which influenced these uncertainties differ somewhat from previous years. We have enrollments which are difficult to predict with accuracy; we have shifting demands for resources; and we have increasing costs over which we have no control. What do we do in the face of such circumstances? Probably the most important first step to take is to make a thorough assessment of our institutional needs in accordance with the tentative developmental objectives for the College which are presently under review by the College staff and which will ultimately have to be approved by the Board of Trustees. Certainly, it will be necessary to identify again as we have done in the past, the rank order of our developmental objectives for the 1975-76 academic year; and it will be necessary to allocate institutional resources on the basis of the rank ordered priorities. Fortunately, we have gained substantial experience in this management technique over the past several years. It has also been possible to involve an increasingly greater number of the total College staff in the cooperative planning effort which ultimately produces the budget document. The Resource Allocation Committee has played and will

continue to play an increasingly important role in recommending to the College President, who in turn will recommend to the Board of Trustees, the appropriate allocation of institutional resources.

Once we have completed the process of identifying and agreeing upon our developmental objectives, it becomes a matter of developing specific plans for the achievement of those objectives. Such plans will involve the commitment of the staff and resources which will eventually be formulated into a budgetary format. When this task has been completed, it will be the job of the Resource Allocation Committee to review carefully all proposed resource allocations and in light of agreed-upon institutional objectives and to determine which objectives hold the highest institutional priority. The Resource Allocation Committee will then recommend the allocation of the necessary resources to achieve the agreed upon institutional objectives.

The task we face this year is no less difficult than the one that has been faced each year for the past four or five years. We know from the outset there will not be sufficient funds to do everything that we desire to or even should do. It will be necessary, as in the past, to delete certain items of budgetary support. Hopefully, many of these items which have been deleted will be retained on the list of priorities for funding at a future date.

An important element of planning and management, I believe, is the development of a phased approach to the accomplishment of institutional objectives. Thus, instead of expecting funding of all budget requests in a given year, departments would be expected to conceptualize their budget requests within a continuum that might extend over several years. Then by rank ordering priorities, those expenditures which are most important will be funded in Year One, those which are second in importance would be funded in Year Two, etc. Eventually, over a period of years, all justifiable requests could be met.

There are two essential elements that will enable Black Hawk College to continue to be successful in providing quality education with the resources that are available to us. One is to exercise through good management practices effective control over resource utilization wherever it is possible to do so. The second is to improve productivity, which is the ultimate solution, both in the generation of resources as well as in the utilization of those resources, whether in the classroom, a laboratory, a shop or an administrative office. There may be some small consolation in the knowledge that when we speak of increased productivity at Black Hawk College we are not acting unilaterally because the entire nation is becoming aware of the productivity crisis as being one of the prime causes of our present economic dilemma. Efforts are being made throughout all of society to achieve greater productivity in order to conserve our resources to assure the highest quality of life for all concerned.

It is my hope that Black Hawk College, all of us, whatever our jobs or responsibilities, will join in a cooperative effort to sustain the outstanding success that the College has achieved over almost a decade of growth and development. It has been said by at least one highly regarded person in the community that Black Hawk College is the best managed institution in the entire Quad-Cities area. I hope that this comment reflects the attitude of the majority of residents of our college district and that each and every member of the staff will take pride in having contributed to the creation of an image that reflects this kind of community judgment of our collective efforts.

GUIDE TO ACADEMIC AND SUPPORT BUDGET PLANNING

During our preliminary budget preparation for the past three years, a number of considerations were discussed which were considered critical to the budget building process. In the main, these considerations concerned non-monetary things such as the clarification of objectives by each department for each course offered, the analysis of enrollment trends by course, the plans for course and program development by department and staffing of the programs which were deemed necessary.

You were given a list of specific questions to keep in mind as you described the direction your department, division, or program area was going to take, the specific activities which you planned to carry out and the changes which you wanted to make. Those questions remain appropriate for consideration as you attempt to build your budget for the 1975-76 academic year.

1. What has been the enrollment trend in the several courses offered by your department?

2. Will these trends probably hold for the future?

3. How do these trends relate to the RAMP/CC document submitted during the fall of 1974-75?

4. What have been your staffing patterns in the past and will new plans have significant impact on these staffing patterns? Consider such things as the number of preparations required, lab hour ratios, para-professional assistance, student credit hours generated per section and the equated credit hour teaching load.

5. What new instructional techniques and equipment will you need next year, and what impact will these have on your requirements for the years that immediately follow?

6. What remodeling will you require in order to carry out your instructional plan?

7. What courses must be added to properly serve our students? Are these additions included in the RAMP/CC document?

8. What course offerings should be restricted to once a year or every other year?

9. What courses should probably be deleted and for what reason?

10. Will it be possible for you to add much-needed new courses using the savings generated by the deletion of low-priority courses?

11. Are there courses which can accommodate additional students per section without sacrificing quality through the use of the new instructional techniques and equipment you are proposing under sub-point No. 5 above?

Documentation

The packet of budget preparation documents you are receiving is somewhat identical to the packet you have received in the past. Again, a critical form in the budget-building process is the document which deals with course schedules. You cannot complete this document without considering any new faculty load factors, staffing patterns and instructional techniques which you plan to use next year. This document, in consort with a supporting narrative description of your tasks and objectives, will constitute the heart of most of the budget-building efforts for next year.

As in the past, all documents should first be submitted via your divisional or program chairman, as applicable, to the appropriate dean.

We're again asking for a narrative description of your plans for the coming year, and again are not describing in detail the form which this narrative is to take.

Analysis of Priorities

As you develop your budget, it will be of great importance to keep clearly in mind the state-wide conditions described by the Board of Higher Education for the 1975-76 year. Such conditions, likely to also prevail for the foreseeable future, will help us to develop our own institutional priorities. The conditions described by the Board of Higher Education include the following:

1. Slowing of enrollment growth in community colleges compared to the stabilizing of enrollments in public senior universities at approximately the 1972 level.

2. Offset, to a large degree, the effects of inflation upon institutional resources.

3. Increases in over-25 participants in higher education, mostly on a part-time basis.

4. Within the constant enrollment level, substantial shifts in program demand over time especially in career-oriented curricula.

5. Continue to implement programmatic commitments in health education.

6. Continuing interest at the Federal level and among lay leaders in channeling educational subsidy funds through direct aid to students.

7. A compelling need, if costs are to be controlled, to increase productivity in higher education.

8. Maintenance of a mixed and balanced system of public and private institutions of higher education.

9. Increasing use of rational planning procedures both for system long-range planning and to meet continuing public pressure for accountability.

10. Fulfill basic student needs by providing access and choice opportunities.

11. Analyze existing program costs, and recognize new and expanded program needs.

12. Recognize the Master Plan-Phase IV process.

13. Consider the interrelatedness of all sources of financial support.

Instructional priorities will not significantly vary from last year. Our institutional emphasis will include the following areas in approximately the order listed.

1. Health programs.

2. Expansion of financial aid to students.

3. Expansion of programs on inter-institutional cooperation.

4. Expansion of career education in general.

5. Study of faculty salaries toward improvement of teaching and the reward of superior teaching.

6. Development of new and more expansive delivery systems for education such as liberal studies, television and extension courses.

7. Expansion of Learning Resource Centers, and resources and equipment assigned to them.

8. Development of educational cultural activities and facilities.

9. Continuation of process of reallocating dollars from existing programs of low priority to new programs of higher priority.

Black Hawk College will continue to apply the Board of Higher Education low-priority assessments made in the past to programs here at the College. The low-priority areas include the following:

1. The College will strive to again minimize expenditures for administrative, maintenance and auxiliary operation.

2. The College will again give attention to the present organization for the delivery of administrative, maintenance and auxiliary services. This review will encompass an analysis of general administrative outlays, and outlays designed to provide academic administration at the departmental, divisional and program level.

3. Black Hawk College will again attempt to determine those fields in which severe manpower over-supply appears to exist, and to reduce course offerings in those fields.

4. There is continuing demand for 1975-76 to explore more effective ways to meet student needs for certain courses which have been in limited demand, and which therefore have comparatively high costs per student served. Such courses are generally found at the sophomore level.

Effect of Financial Outlook on Academic Planning

Revenue projections for the next five years show that there will be very few new dollars available beyond that what will be needed to sustain present program. The preliminary report from the Blue Ribbon Finance Committee suggests some rather significant changes in funding throughout the State. In addition, the present economy and the economy in the near future does not appear to be conducive to providing new dollars. Unemployment may mean that more individuals will be interested in going or returning to college. On the other hand, unemployment may hinder students from going to college because of the costs involved. Fuel prices may have a significant impact on enrollment in that more extension classes may need to be offered in order to eliminate student travel. A serious review of day and evening class schedules should be undertaken in order to determine if better or more compact scheduling would eliminate student trips to campus.

We must examine every activity and course being offered. They must be defensible in terms of service to students and in terms of their effect on the overall College budget.

FINANCIAL FACTORS AFFECTING FY1976 BUDGET DEVELOPMENT

Budget Planning Director by Illinois Board of Higher Education

The greatest impact for budget planning for FY1976 and the maximum potential for increased revenues for FY1976 appears to rest with the Illinois Board of Higher Education. The IBHE, at its January, 1975, meeting, approved the recommendations of the IBHE staff regarding higher education capital and operating budgets for FY1976. These recommendations are now being considered by the Bureau of the Budget and the Governor's staff for inclusion in the Governor's 1975-76 budget recommendations to the General Assembly. Final action will not be determined until the General Assembly adopts an appropriations bill for community colleges and the Governor approves the bill, possibly in late July or early August.

The FY1976 community college operating budget recommendations incorporate the following significant features:

(1) Increase of flat-rate apportionment grants by $2.50 per credit hour to $21.70 per credit hour for FY1976 from the $19.20 per credit hour level for FY1975. The new flat-rate grant is being budgeted at a level of 131,000 full-time equivalent (FTE) students for all the public community colleges in Illinois compared with the 125,600 FTE students in FY1975, (after considering a supplemental appropriation to fund enrollment growth from the original budget funding level of 117,000), or an increase of somewhat over 4%. It is anticipated, however, that the community colleges, may realize actual enrollments greater than this level. If the increase is approved by the General Assembly and Governor, this proposal would bring in an estimated additional $313,000 to Black Hawk College in FY1976 for the present level of enrollment.

(2) Non-business vocational-technical grants of $5.80 per credit hour, representing no increase over the FY75 level. This revenue source will produce additional revenue only if non-business vocational-technical enrollments increase in FY76 over FY75.

(3) Equalization formula guaranteeing each district $470 per in-district FTE student where a minimum 12¢ tax rate is levied compared with the $460 level for 1974-75. The Black Hawk equalization rate would increase from $3.53 to $3.90 per credit hour. If approved, this proposal would bring in an estimated additional $42,000 to the College.

(4) Special grants on application basis for all Illinois Public Community Colleges:

(a) Special grants for disadvantaged students, $2,600,000;

(b) Special grants for public service, $750,000;

(c) Special grants for correctional institutions, $125,000;

(d) Total special grants, $3,575,000.

Almost all revenues from these sources, however, are earmarked for specific programs and little money is generally available for current operating fund purposes.

(5) If these FY76 proposals by the IBHE are approved by the General Assembly and Governor, approximately $355,000 more in State funding for current operations could be realized in FY76 than FY75 - assuming present enrollments are maintained. Enrollment growth would undoubtedly result in bringing in more revenues.

Other Anticipated Revenues for FY1976

The primary determinant of increased revenues for FY76 in addition to increased State funding will be the projected enrollment growth. However, as usual, the process of developing enrollment and revenue projections is fraught with a tremendous amount of uncertainty due to outside factors and pressures beyond the direct control of the College. At the present time, total institutional enrollments in University Parallel, Career and Liberal Studies Programs at both the Quad-Cities Campus and East Campus, are anticipated to result in limited increases. However, Adult Continuing Education Programs, Adult Basic Education Programs, and new Career Programs are planning for modest increases. Further detailed information on enrollment projections will be developed by Deans in the budget development process.

The revenue projections for FY76 anticipate (a) no increase in the property tax base beyond the $1,107,000,000 level anticipated for the 1974 tax year and considered in computation of estimated revenues for FY75 and (b) no increase in tax rates which are now at authorized maximum levels in the Educational Fund of 12¢ per $100 equalized assessed valuation and 2¢ in the Building and Maintenance Fund. This anticipated $1,107,000,000 tax base reflects the anticipated effect of annexations of the Erie, Rockridge, Westmer, Aledo, Winola, and Alwood school districts to the Black Hawk College District effective August 1, 1974, and also reflects about a 1% increase in appreciation of the existing tax base. The 1975 tax year to be used in computation of estimated tax revenues for FY76 is anticipated to reflect increased property values and the results of the 1975 quadrennial reassessment. The previous quadrennial reassessment in 1971 resulted in the district tax base increasing by 4.8%.

Estimates of property tax revenues for FY76 need to consider the factors continuing to constrain growth of such revenues: possible additional property tax exemptions for 1975, growing public disenchantment with the local property tax as a major source of funding for public schools and community colleges, the talk of property tax "freezes", and the minimal possibility of local taxpayers approving rate increases in a referendum.

Offsetting these "negative" factors is a potential increase in the property tax multiplier as a result of legal action pending in the courts for one county in Illinois that may have an impact on the multipliers for the nine counties in the Black Hawk College District. The Illinois Board of Higher Education estimates the growth in property tax revenues for community colleges statewide to be about 5% for FY76. Each 1% increase in tax base (equalized assessed valuation) results in an increase of about $15,000 in annual property tax revenues for Black Hawk College.

Considering all the potential "positive" and "negative" factors, the administration anticipates that property tax revenues for FY76 could increase by about 5%, or $75,000. However, in addition, the administration is planning to conduct a study to determine the need for adjustment in the local property tax rates necessary to assure adequate long-range financial support for the College.

The trend toward diminishing average per-hour funding from the Board of

Vocational Education results in no increased revenues anticipated from this source. The Federal government, through recently adopted amendments to the Higher Education Act, could be a possible source of increased operating revenues. However, the amount is completely indeterminable; and no increases are anticipated.

The only major potential source of increased revenue over which the College has some measure of direct control is tuition. However, since Black Hawk College with its $12.50 per semester hour tuition already has one of the highest tuition rates of any community college in the State, since an 8.7% increase in tuition from $11.50 to $12.50 per hour was enacted on July 1, 1973. Since a further increase in tuition may actually lessen educational opportunities and impede enrollment growth, any further increases in tuition will undergo intensive study and evaluation. However, due to extreme pressures on other financial resources of the College and recommendations emanating from national commissions for increased tuition in public colleges and universities, the administration is performing a feasibility study for an increase in the tuition rate effective July 1, 1975. In our previous study and recommendation for the increase in tuition effective July 1, 1973, the administration indiciated that systematic and small tuition increases can be more easily accommodated by students than infrequent large increases. For this reason, the administration indicated that it plans on a long-range basis to recommend the adoption, if necessary, of tuition increases in small amounts every year or every other year. Accomplishing this objective would depend to a great deal upon future funding, both level and share, from local, State and Federal sources. To be considered is the IBHE recommendation of no tuition increase for 1975-76 for undergraduate students at the public universities. At the same time, the IBHE included no tuition rate increase in anticipated revenues for community colleges in light of the "substantially increased state commitment for 1975-76." Due consideration was given by IBHE to the authority of the local college governing board to decide on the level of tuition charged by local districts. Other major factors affecting a decision to increase tuition will be the inflationary effect of purchasing personal services and materials, the general state of the local economy, and the availability of student aid. It is anticipated that this tuition study will be completed for presentation to the Board at the May, 1975 meeting.

Expenditure Requests for FY1976

With due consideration to the above analysis of enrollments and revenues anticipated for fiscal year FY76, we can turn our attention to the process of developing expenditure budgets for FY76. As previously indicated, based on potentially limited enrollment growth for FY76, approval of the State funding proposals, and no tuition increase, revenues are anticipated to be about $430,000 more for FY76 than for FY75. This means that the College, on the basis of present enrollment and revenue projections, will have about $430,000 more to spend in FY76 than was budgeted for expenditure in FY75. These estimates are very preliminary and will need to be more refined as the budget development process progresses. Additional revenues from potential enrollment gorwth have not been included.

There is no doubt that all of us will be operating under severe handicaps and pressures in the process of developing expenditure budgets for FY76. As an example of the severe constraints that the anticipated FY76 revenues place on expenditure requests for FY76, our present total annual operating payroll of about $4,800,000 would require:

$ 48,000 for an average salary increase of 1%
$ 96,000 for an average salary increase of 2%
$144,000 for an average salary increase of 3%
$192,000 for an average salary increase of 4%
$240,000 for an average salary increase of 5%
$288,000 for an average salary increase of 6%
$336,000 for an average salary increase of 7%
$384,000 for an average salary increase of 8%
$432,000 for an average salary increase of 9%
$480,000 for an average salary increase of 10%

As another example, a 10% inflationary factor on supplies, certain contractual services, utilities and capital outlay would require about $130,000.

One major objective for FY76 is a study and development of a plan for repair and/or replacement of worn-out and obsolete equipment. With over $4,000,000 worth of equipment on hand, providing replacement funds at an annual rate of as low as 8% (estimated useful life of 12 1/2 years) would require $320,000 per year. This requirement is obviously greater than our present available funds and some new funding approaches may be necessary in order for the College to have the necessary instructional and support equipment to properly operate its programs.

Alban E. Reid, President

GENERAL INSTRUCTIONS FOR DEVELOPMENT OF 1975-76 BUDGET

Our primary institutional objectives in development of the 1975-76 budget are as follows:

1. To develop a financial plan that will enable the College to maintain quality educational programs consistent with institutional, state and federal priorities.

2. To allocate necessary resources for optimal operation of programs.

3. To develop a flexible financial plan — one that can be adjusted when required to meet changing or emergency conditions.

4. To adjust expenditures to reflect additional or reduced requirements of various programs.

5. To develop a "balanced budget" for 1975-76 — e.g. projected expenditures will be fundable from revenues available for 1975-76.

6. To develop a budget for 1975-76 that allows for continued funding of projected expenditures from anticipated revenues over the next several years.

In order to accomplish these objectives, all department heads and other staff members responsible for the development and control of budgets are requested to prepare a narrative on proposed major objectives and programs to be accomplished by the department during fiscal year 1975-76. These objectives and programs will then be translated into budgetary requirements that will be indicated on the appropriate budget request forms transmitted with this memo. Each department head or other staff member responsible for budget development is also requested to seriously reivew his priorities for 1975-76 (in light of program enrollment projections and priorities established by the Illinois Board of Higher Education, Illinois Community College Board and Black Hawk College) and request only those expenditures necessary to satisfy departmental objectives and requirements.

In order to provide the ability to respond to institutional priorities and objectives, in order to identify feasible and desirable alternatives, and to provide maximum flexibility should additional monies over and above present revenue projections become available during 1975-76, the following process is to be utilized in development of your expenditure budget requests for 1975-76:

1. Build base budget request - which shows no more expenditures for 1975-76 than those incorporated into the approved 1974-75 updated budget, using the following guidelines:

   a. Do not include any staff additions, but do annualize additions made during 1974-75. All salaries are to be based on 1974-75 annual rates.

   b. Include part-time instructional staff only to extent supported and justified on Budget Form #1 - Course Schedules.

   c. If required, an inflationary increase of up to 10% in supplies and certain contractual services may be included but only if justified based on price increases noted during 1974-75 and anticipated to further continue in 1975-76. Any projected price increases above 10% must be documented and included in the incremental budget requests.

   d. Exclude all capital outlay.

(over)

2. Build separate incremental budget requests - if more money becomes available. It must be recognized that any additional revenues that may become available will be severely limited.

   a. Each department head is requested to attach a narrative on the justification for any increases in the 1975-76 budget compared to the approved updated 1974-75 budget.

   b. Increments are to be consistent with institutional priorities for 1975-76. Requested incremental expenditures are to be priority-ranked from highest to lowest and presented on the attached "Incremental Budget Priority Assignments" form (Form #8). The indicated priority codes (Form #8A) should be utilized. This level of priority should, where applicable, indicate new programs, innovation, enrichment of existing program or services, safety and security of personnel and students, etc.

   c. Capital outlay is to be included to the extent justified and deemed to be high priority. All capital requests are to be priority ranked from highest to lowest.

3. Prepare separate report (decremental budget information) that identifies lower priority services and expenditures that could be considered for reduction or elimination in the event that enrollment or revenue projections for 1975-76 are not realized and it becomes necessary to reduce expenditures and/or reallocate resources to highest priority programs and services. Please consider those line items in your budget that would least affect the services provided by your department or program. Potential areas for consideration include lower priority expenditures, reduction of staff (part-time and/or full-time), elimination of services, and/or elimination of courses and/or disciplines. Departmental budget requests not including this identification will automatically be returned to the department head.

The attached budget request forms, which have been designed to facilitate consolidation of the budget by computer, will assist you in presenting your budgetary requirements. The budget request forms for 1975-76 reflect a change from the 1974-75 budget request forms. For 1975-76, each department or program head will receive a computer printout for his/her department or program in similar format to your 1974-75 approved departmental budget distribued in September, 1974. This computer printout will indicate historical expenditure data in columnar form as follows:

Column 1 - 1973 Actual expenditures
Column 2 - 1974 Actual expenditures
Column 3 - 1975 Approved original budget
Column 4 - 1975 Approved updated budget

Each department head will then insert his/her FY1976 budget requests (base and incremental) as follows:

Column 5 - 1976 Base budget requests
Column 6 - 1976 Incremental budget requests
Column 8 - 1976 Total budget requests

Note: Please be sure that the amounts in column 5, 6 and 8 add both down and across. The additional columns will be utilized in subsequent computer printouts necessary for the budget development process.

In addition to inserting your FY1976 base and incremental budget requests on the computer printouts, it is necessary for each department head to document all departmental base and incremental budget requests for the following:

1. All expenditure requests for:

   a. Salaries
   b. Contractual services
   c. Fixed charges
   d. Capital outlay

2. and all expenditure requests of $500 or more for other expenditure items.

Attached are specific instructions for completing each of these forms when applicable. Adequate documentation and justification must be indicated on these forms or in a separate narrative. Such documentation should include the nature or type of expenditures for all individual items of $500 or more. Note: Please be sure that all mathematical calculations are accurate and that the total amount on the form agrees with the amount inserted on the computer printout.

Your detail budget request forms should be reviewed with your respective Division Chairperson, Dean and/or Vice President. It is our intention and desire that any proposed revisions in departmental budget requests to "balance" the institutional budget will be discussed with the department heads prior to final adoption of the revisions. Vice Presidents and President for their respective areas of responsibility are to prepare a consolidated "Incremental Budget Priority Assignment" form.

Attached is a calendar for development of the fiscal year 1975-76 budget which indicates certain target dates for performance of each of the budgetary functions. Your cooperation in meeting these target dates will be greatly appreciated.

The departmental and program budgets for 1975-76 should be prepared on an encumbrance basis. This means that your budget for 1975-76 should include purchases of any goods or services that will be ordered during the period July 1, 1975, through June 30, 1976, and will be considered necessary for consumption or use during this period. All purchase orders issued prior to June 30, 1975, and applicable to the 1974-75 budget will be charged against the 1974-75 budget. Goods and services required for use during fiscal year 1975-76 ordinarily should be ordered subsequent to July 1, 1975. In certain unusual situations, with long lead times, e.g., capital outlay, it may be desirable to issue the purchase order prior to July 1, 1975, in which case, there should be a notation on the purchase request issued by the department head that the encumbrance is for the 1975-76 budget.

In order to provide guidance and direction for development of your budgets, please refer to (1) Statement of Board Policy on the Annual College Budget and (2) Budget Management Policies and Procedures, both previously approved by the Board of Trustees. Your special attention is directed to the sections on budget responsibilities of academic and administrative department heads, intra- and inter-departmental budget transfers, and procedural controls for individual accounts (especially student employees, supplies, capital outlay, and travel). If you do not have a copy of this policy, please contact the Business Office.

You have previously received a copy of the 1974-75 budget approved by the Board of Trustees in August 1974. This document and the updated 1974-75 budget to be issued shortly will provide you with background information for preparing your 1975-76 budget.

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Deans and Department Heads are also responsible for including in their budget request package completed enrollment projection forms (#9A, 9B, and 9C) and an indication of any potential revenue sources for 1975-76. Reasons for major changes in enrollment or revenue projections should be documented. The new faculty loading schedules necessary to determine full-time and part-time faculty staffing and salary budget requests are to be completed by instructional department heads and reviewed by Division Chairpersons (Quad-Cities Campus), Deans, and Campus Vice Presidents.

If you have any questions regarding the development of your 1975-76 budget and the completion of your budget request forms, please do not hesitate to call Mr. Jon Brodd, Director of Accounting, or Mr. Robert L. Dan, Vice President for Administration and Finance, who have general responsibility for development, administration and control of the budget.

BLACK HAWK COLLEGE
PLANNING CALENDAR FOR DEVELOPMENT OF
FISCAL YEAR 1975-76 BUDGET

February 6, 1975

Mon., Feb. 3, 1975	Meeting of Resource Allocation Committee to review budget planning objectives and priorities for fiscal year 1975-76 and policies, procedures, and guidelines for development of fiscal year 1975-76 budget.
Fri., Feb. 7, 1975	Instructions, procedures and forms for budget development to be issued.
Mon., Feb. 10, 1975 and Tues., Feb. 11, 1975	Meetings with academic and administrative department heads to review policies, procedures and guidelines for development of fiscal year 1975-76 budget.
Fri., Feb. 28, 1975	Instructional department heads (Quad-Cities Campus) complete preparation of departmental budget requests based on planning objectives for 1975-76 and submit to Division Chairpersons.
Fri., Mar. 7, 1975	Division Chairpersons complete review of budget forms and submit to Deans (Quad-Cities and East Campuses). Supportive department heads submit completed budget forms to respective Vice President for Administration and Finance or President.
Fri., Mar. 14, 1975	Deans complete review of their respective academic and/or administrative departmental budget forms. Deans submit budget forms and completed enrollment projection forms to respective Campus Academic Vice President.
Fri., Mr. 21, 1975	Vice President for Administration and Finance and President complete review of budget forms and submit to Accounting Department for compilation. Campus Academic Vice Presidents complete review of budget forms and enrollment projection forms and submit to Accounting Department.
Thurs., Mar. 27, 1975	Accounting Department completes review of enrollment and revenue projections and submits to Data Processing.
Mon., Apr. 7, 1975	Accounting Department completes review of departmental expenditure budget requests and submits to Data Processing.
Fri., Apr. 11, 1975	Data Processing Department completes processing of first run of revenues and expenditures.
Fri., Apr. 18, 1975	Vice Presidents and President for respective areas of responsibility submit completed "Incremental Budget Priority Assignments" forms to Accounting Department.
Tues., Apr. 22, 1975	Accounting Department completes first budget summary.
Fri., Apr. 25, 1975 thru Thurs., May 8, 1975	Resource Allocation Committee (consisting of Faculty Senate representatives, Vice Presidents, and President) reviews first budget summary. If projected expenditures exceed anticipated revenues for fiscal year, additional reviews with

(over)

	Department Heads, Division Chairpersons, Deans, and Directors will be necessary to make needed budget revisions. Subsequent budget reviews and revisions are to be made until projected expenditures are brought into line with anticipated revenues - e.g. a balanced budget for fiscal year 1975-76.
Thurs., May 15, 1975	Accounting and Data Processing Departments complete final consolidation of tentative budget.
Tues., May 20, 1975	Final review by President before preparation of tentative budget document.
Tues., June 10, 1975	Accounting Department completes preparation of tentative budget document to be submitted to Board of Trustees.
Tues., June 17, 1975	Tentative budget presented to Board members; Board authorizes public display of tentative budget.
Tues., July 22, 1975	Committee-of-the-Whole Meeting of the Board to review tentative budget.
Tues., July 22, 1975	Board holds public hearing on 1975-76 tentative budget.
Tues., July 22, 1975	Board adopts final budget for fiscal year 1975-76.
Tues., Sept. 30, 1975	Board adopts tax levies.

BLACK HAWK COLLEGE 2/05/75
SPECIFIC INSTRUCTIONS ON COMPLETING BUDGET REQUEST FORMS
FOR 1975-76 BUDGET

GENERAL

a) Prepare all budget forms in triplicate for final distribution as follows:

Original - Business Office
Duplicate - Dean/Vice President
Triplicate - To be retained by department head or other person preparing budget.

Form #1 - Instructional Staff

Form #1 and instructions will follow at a later date.

Form #2 - Salaries (Accounts #511 - #519)

a) A separate Budget Request Form must be completed for each classification of personnel - See Chart of Accounts

Administrative Staff	Account 511
Professional Staff	Account 512
Instructional Staff - Full-time	Account 513
Instructional Staff - Part-time	Account 514
Office Staff	Account 516
Service Staff	Account 517
Student Employees (Work Study & Non-Work Study)	Account 518

b) Complete Job Description Sheets for each new non-academic position listed. Assistance on preparing job descriptions and budgets for supportive staff can be obtained from Acie Earl, Director of Personnel. For job descriptions and budgets for student positions, contact Dave Sprenkle, Director of Financial Aids.

c) Minimum hourly rate for student help is $2.10 per hour effective for the full fiscal year 1975-76. The actual minimum rate is $2.00 per hour through 12/31/74 and $2.20 per hour effective 1/1/75. For merit increases and for rates on special assignments, contact Director of Financial Aids.

d) Budgets for full-time and part-time instructional personnel should be based on the anticipated class schedules to be prepared for the summer 1975, fall 1975, and spring 1976 sessions and to be submitted with the departmental budget requests. Separate departmental budget requests are to be submitted as follows for each departmental account:

Instructional Staff Full-time (A/C #513) - 1975-76 academic year contracts showing 1974-75 annual salaries only.

Instructional Staff Part-time (A/C #514) - fall 1975 and spring 1976 semesters showing 1974-75 salary rates only.

Instructional Staff Full-time teaching summer 1975 session - use (A/C 513-1) Use summer 1974 salary rates.

Instructional Staff Part-time teaching summer 1975 session. Use summer 1974 rates. Use object code 514-1 within regular departmental budget.

(over)

Note: This procedure represents change from 1974-75 which budgeted for all summer school salaries in one separate account.

e) Each new position (academic and supportive) must be accompanied by a detailed explanation of need. For each new position, be sure to budget for the necessary furniture, equipment and supplies necessary for performance of service, such as a desk and chair, etc.

Form #3 - Tuition Reimbursement (Account #525)

a) A maximum of $300 is paid for any summer session or regular session.

b) Include requested expenditures for enrollments in Black Hawk College courses.

c) All courses must be approved by the appropriate Dean before enrollment.

Form #4 - Contractual Services (Accounts #531 - #539) (also Fixed Charges Accounts #561-569)

a) A separate Budget Request Form must be completed for every contract classification - See Chart of Accounts.

e.g.	Consultants	Account 532
	Maintenance Services (which includes office machine repairs)	Account 534

b) The Director of Facilities will budget for and maintain all departmental office equipment and furniture. Maintenance of instructional and instructional support equipment peculiar to the department should be budgeted by the department head.

Form #5 - Materials and Supplies (Accounts #541 - #549)

a) A separate Budget Request Form must be completed for each Material and Supplies Account Classification - See Chart of Accounts.

e.g.	Office Supplies (not included in basic supplies)	Account 541
	Instructional Supplies	Account 543
	Audio and Visual Materials (rental)	Account 544
	Advertising	Account 547

b) All basic office and instructional supplies normally stocked by the College in the Central Storeroom will be budgeted for and purchased by the Director of Business Services (Account #541-9). Academic and administrative department heads are to budget for office and instructional supplies peculiar to the department and not generally stocked in the Central Stockroom. Requirements for such supplies should be listed in detail to the extent possible, in order to justify need. Any unusual items should be explained.

c) Reminder: All purchases must be made through the Director of Business Services. Invoices for purchases not authorized will have to be paid personally by the party making the purchase.

Form #6 - Conference and Meeting Expense (Accounts #551 - #559)

a) A separate Budget Request Form must be completed for each Conference and Meeting Expense Account used - See Chart of Accounts.

e.g. Mileage - (Local) - Estimate number of miles — Account 552
Out-of-District — Account 554

b) Use the following guidelines in estimating costs:

Mileage - 12¢ per mile
Lodging - $16.00 per day
Meals and Misc. - $10.00 per day

Form #7 - Capital Outlay (Accounts #581 - #589)

a) Definition of Capital Outlay - an item costing $50.00 or more with a life expectancy of at least five years. This item would normally be repaired rather than replaced during its life expectancy.

b) Complete the Capital Outlay Supplement Form attached to the Budget Request Form. One supplement should be completed for each different "type" of Capital Item or Capital Project requested.

c) Having completed all necessary supplements, transfer a brief description of the item from the supplement to Form #7.

d) A separate Budget Request Form must be completed for each Capital Outlay classification - see Chart of Accounts.

e.g. Equipment - Office (new typewriter for secretary) — Account 585
Equipment - Instructional (additional typewriter for typing class or lab equipment) — Account 586
Equipment - Service (Maintenance Department) — Account 588

e) Reminder: All purchases must be made through the Director of Business Services. Invoices for purchases not authorized will have to be paid personally by the party making the purchase.

BLACK HAWK COLLEGE
BUDGET REQUEST FOR FISCAL YEAR 1975-76
SALARIES

BASE ☐ APPENDIX A-5
INCREMENTAL ☐

Account _____ - _____ - _____ Campus - Quad-Cities ☐ East ☐
Department or Program _____
Submitted by _____
Account Description _____

Position	Inclusive Dates	# of Weeks	No. of Hours Per Week	No. of Hours Per Year	Salary or Rate FY 1974-75	Salary or Rate FY 1975-76	Total Salaries	FTE/HC No.
Total Budget Request							$	

Keypunched

Justification:

APPROVALS AND DATE:

Department Head

Division Chairperson

Dean

Accounting

Vice President/President

BLACK HAWK COLLEGE
BUDGET REQUEST FOR FISCAL YEAR 1975-76
TUITION REIMBURSEMENT

BASE ☐
INCREMENTAL ☐

Account _____ - _____ - _____
Department or Program _____
Account Description _____

Campus - Quad-Cities ☐ East ☐
Submitted by _____

Name	Institution Attending	Semester or Dates of Attendance	Total Cost

Total Budget Request $_____
Justification:

Keypunched

APPROVALS AND DATE:

Department Head

Division Chairperson

Dean

Accounting

Vice President/President

Form #3 (1/75)

BLACK HAWK COLLEGE
BUDGET REQUEST FOR FISCAL YEAR 1975-76
CONTRACTUAL SERVICES AND FIXED CHARGES

BASE ☐
INCREMENTAL ☐

ccount _____ - _____ - _____
Department or Program _____

Campus - Quad-Cities ☐ East ☐

Submitted by _____

Account Description _____

Nature Contract	Period of Time Covered	# of Times Contracted During Year	Estimated Cost Per Contract	Total Cost

Total Budget Request

Keypunched

$_____

Justification:

APPROVALS AND DATE:

Department Head

Division Chairperson

Dean

Accounting

Vice President/President

Form #4 (1/75)

BLACK HAWK COLLEGE
BUDGET REQUEST FOR FISCAL YEAR 1975-76
MATERIALS AND SUPPLIES

BASE ☐
INCREMENTAL ☐

Account _____ - _____ - _____
Department or Program _____

Campus - Quad-Cities ☐ East ☐

Submitted by _____

Account Description _____

Quantity	Description	Unit Cost	Total Cost

Total Budget Request _____ Keypunched $ _____

JUSTIFICATION:

APPROVALS AND DATE:

Department Head

Division Chairperson

Dean

Accounting

Vice President/President

Form #5 (1/75)

BLACK HAWK COLLEGE
BUDGET REQUEST FOR FISCAL YEAR 1975-76
CONFERENCE AND MEETING EXPENSE

BASE ☐
INCREMENTAL ☐

Account _____ - _____ - _____
Campus - Quad-Cities ☐ East ☐
Department or Program _____
Submitted by _____
Account Description _____

Name	Description	Travel Dates	Mileage	Cost of Meals	Cost of Lodging	Total Cost

Total Budget Request _____ $ _____
Keypunched

Justification:

APPROVALS AND DATE:

Department Head _____ Division Chairperson _____ Dean _____

Accounting _____ Vice President/President _____

Form #6 (1/75)

BLACK HAWK COLLEGE
BUDGET REQUEST FOR FISCAL YEAR 1975-76
CAPITAL OUTLAY

BASE ☐
INCREMENTAL ☐

Account _____ - _____ - _____
Department or Program _____

Campus - Quad-Cities ☐ East ☐

Submitted by _____

Account Description _____

Quantity	Description	Unit Cost	Total Cost

Total Budget Request _____ Keypunched $_____

Justification:

APPROVALS AND DATE:

Department Head

Division Chairperson

Dean

Accounting

Vice President/President

Form #7 (1/75)

BLACK HAWK COLLEGE
BUDGET REQUEST FOR FISCAL YEAR 1975-76
CAPITAL OUTLAY SUPPLEMENT

BASE ☐
INCREMENTAL ☐

Account _____ - _____ - _____ Campus - Quad-Cities ☐ East ☐
Department or Program_____
_____ Submitted by _____
Account Description _____
_____

Description of Item or Project:

Detail Justification and Need for Item or Project. Indicate whether replacement, expansion of existing program, new program, or safety. Indicate anticipated number of students, faculty or staff that will use the item or benefit from the item.

Describe priority for purchase:

Additional costs (personnel, supplies, service) equipment and space needed to operate the item requested.

Useful life of item: _____years

Alternative course of action if request denied (Explain fully):

Other Comments:

Note: This page is a supplement to and not a substitute for the Capital Outlay Budget Request. A form should be completed for each separate project and/or item.

Form #7 Supplement (1/75)

BLACK HAWK COLLEGE
1975-76 BUDGET
INCREMENTAL BUDGET PRIORITY CODES

PRIORITY 1 - HIGHEST

High priority new program or increasing enrollments in existing programs in which estimated incremental revenues for 1975-76 exceed requested incremental costs for 1975-76 and similarly for subsequent years.

PRIORITY 2

Vital expenditure for 1975-76 with long-range impact and benefits. Such items would include health and safety items, items mandated by outside regulatory agenices and expenditures without which program cannot effectively function.

PRIORITY 3

Vital short-range or one-time expenditure for 1975-76 or expenditures to achieve long-range cost savings.

PRIORITY 4

Important expenditure for 1975-76 but not vital or critical.

PRIORITY 5 - Lowest

Desirable expenditure for long-range funding but can be deferred.

Form #8A (1/75)

BLACK HAWK COLLEGE 1975-76 BUDGET
INCREMENTAL BUDGET PRIORITY ASSIGNMENTS

PRIORITY CODE	PROGRAM AREA	DESCRIPTION	ACCOUNT #	COST AND (REVENUE) IMPLICATIONS	FURTHER EXPLANATION	RECOMMENDED ALLOCATION	EXECUTIVE ALLOCATION

Form #8 (1/75)

BLACK HAWK COLLEGE
ENROLLMENT PROJECTIONS FOR FISCAL YEAR 1975-76

Date _____

Submitted by _____

Quad-Cities Campus ☐ East Campus ☐

	TUITION HOURS						Headcount		
	1973-74 Actual	1974-75 Budget	1974-75 Est. Act.	1975-76 Est.	Increase (Decrease) Cr. Hrs.	%	1974-75 Est. Act.	1975-76 Est.	% Incr. (Decr.)
UNIVERSITY PARALLEL, CAREER, AND LIBERAL STUDIES PROGRAMS:									
Summer:									
In-District									
Out-of-District									
Out-of-State									
Total Summer									
Fall:									
In-District									
Out-of-District									
Out-of-State									
Total Fall									
Spring:									
In-District									
Out-of-District									
Out-of-State									
Total Spring									
Total "Credit" Programs									
ADULT CONTINUING EDUCATION:									
Summer									
Fall									
Spring									
Total Adult Cont. Educ.									
ADULT BASIC EDUCATION:									
Summer									
Fall									
Summer									
Total Adult Basic Educ.									
Campus Grand Total									

Form #9A (1/75)

BLACK HAWK COLLEGE
REIMBURSABLE MID-TERM HOURS

Date _____

Quad-Cities Campus ☐ East Campus ☐

Submitted by _____

	1973-74 Actual	1974-75 Budget	1974-75 Est. Act.	1975-76 Est.	Increase (Decrease) Cr. Hrs.	Increase (Decrease) %	Headcount 1974-75 Est. Act.	Headcount 1975-76 Est.	% Incr. (Decr.)
UNIVERSITY PARALLEL, CAREER AND LIBERAL STUDIES PROGRAMS:									
Summer:									
In-District									
Out-of-District									
Total Summer									
Fall:									
In-District									
Out-of-District									
Total Fall									
Spring:									
In-District									
Out-of-District									
Total Spring									
Total "Credit" Programs									
ADULT CONTINUING EDUCATION:									
Summer									
Fall									
Spring									
Total Adult Cont. Educ.									
ADULT BASIC EDUCATION:									
Summer									
Fall									
Spring									
Total Adult Basic Educ.									
Campus Grand Total									

Form #9B (1/75)

BLACK HAWK COLLEGE

Date _____

Quad-Cities Campus ☐ East Campus ☐

Submitted by _____

	1973-74 Actual	1974-75 Budget	1974-75 Est. Act.	1975-76 Est.	Increase (Decrease) Cr. Hrs.	Increase (Decrease) %	Headcount 1974-75 Est. Act.	Headcount 1975-76 Est.	Headcount % Incr. (Decr.)
NON-BUSINESS VOCATIONAL/TECHNICAL SUPPLEMENT (reimbursable mid-term hours):									
Summer									
Fall									
Spring									
Total Career Supplement									

Form #9C (1/75)

BLACK HAWK COLLEGE
DEVELOPMENTAL INSTITUTIONAL OBJECTIVES FOR 1975-76

A. PLANNING AND DEVELOPMENT

1. Utilize as dynamic planning and management tools the educational master planning materials developed for East Campus and Quad-Cities Campus as part of the comprehensive educational master plan documents, RAMP/CC, and the Blueprint for the Future section of the North Central Association Self Study Report.

2. Continue cooperative efforts toward long-range planning for higher education services for the Quad-Cities area under the auspices of the Bi-State Metropolitan Planning Commission Committee on Higher Education.

3. Develop a systematic program of institutional research.

4. Continue to evaluate the present academic and administrative structures at both campuses for the purpose of determining changes necessary to achieve greater efficiency and effectiveness.

5. Continue to refine the use by the administrative staff of management objectives to facilitate institutional current and long-range planning.

6. Continue planning for the expansion and utilization of the new DEC System 10 computer to accommodate instructional and supportive services users.

   a. Continue development and expansion of a program of workshops on utilization of the DEC System 10 computer for both instructional and supportive services users.

   b. Refine the program for marketing the DEC System 10 hardware and software services to industrial, business, scientific and educational users.

   c. Develop security plan for computer operations.

7. Continue development efforts toward improving the management information system of the College.

   a. Continue the design, programming and implementation of computerized information systems and subsystems in accordance with the revised schedule contained in the Plan for Development of A Computer Based Management Information System.

   b. Complete the implementation of the Information Exchange Procedures and the Resource Requirement Prediction Model (RRPM 1.6) of the National Center for Higher Education Management Systems as a tool for management decision-making and as a basis for developing a long-range financial plan for the College.

8. Continue efforts to develop and implement a plan for systematic replacement of obsolete, worn-out or missing equipment.

9. Establish on a pilot basis a word processing center at the Quad-Cities Campus.

10. Activate the Black Hawk College Foundation by the appointment of an initial Board of Directors for the Foundation and the development of a program of activities for the Foundation.

11. Continue study of the development of the Black Hawk East College Foundation.

12. Study feasibility of combining advertising and/or printing as a district-wide function rather than as individual campus functions.

B. CURRICULUM AND INSTRUCTION

1. Continue development and use of a system for academic program evaluation.

2. Continue to expand the Associate in Liberal Studies Degree program through the reassignment of existing courses as appropriate and the addition of new courses and delivery systems designed to serve previously unmet student needs.

3. Continue to initiate as appropriate programs of inter-institutional cooperation under the auspices of the Illowa Higher Education Consortium and other consortia.

4. Continue to investigate the feasibility of achieving better articulation of the Associate Degree Nursing Program with the bachelor's degree nursing program offered at Marycrest College and other four-year institutions to which Black Hawk College nursing graduates may choose to transfer.

C. STUDENTS

1. Develop in conjunction with the instructional services staff plans to achieve specific enrollment objectives for 1975-76 relative to both tuition hours and apportionment hours at both campuses; continue efforts to improve the retention of students by reducing student attrition from the close of late registration to the end of the semester; continue to improve the retention of students from fall semester to spring semester and from the first year to the second year of two-year programs.

2. Continue to coordinate follow-up studies of Black Hawk College students with state-wide student follow-up studies as an additional means of assessing the effectiveness of the educational programs of the College.

3. Develop plan to coordinate student recruitment for East Campus and Quad-Cities Campus.

4. Continue to evaluate the scope and effectiveness of co-curricular programs at the East Campus and Quad-Cities Campus and initiate appropriate changes.

5. Continue to review and refine the student job placement program, the veterans assistance program, and counseling services.

6. Continue to explore possibilities of Eastern Iowa Community College students taking course work at Black Hawk College under a contractual agreement.

D. STAFF

1. Continue the development and implementation of Parts II and III of the Affirmative Action Plan relating to staff orientation and training and review of curriculum and instruction to achieve the established goals of the Affirmative Action Program.

2. Continue to review and refine the work-load plan for instructional services staff as implemented during the 1974-75 academic year, and develop recommendations relative to the improvement of the existing plan.

3. Continue to review and refine the performance appraisal program for the instructional services staff which was implemented during the 1973-74 academic year.

4. Continue efforts to develop and implement a plan to improve the effectiveness of the present personnel management program for the College as related to personnel records management, staff recruitment, staff orientation, staff development, performance appraisal, compensation, and employee relations.

   a. Complete the design and commence initial implementation of an in-service training program for classified office staff and operating and maintenance staff in highest priority areas.

   b. Evaluate the scope of in-service management training needed for supervisory and administrative staff.

   c. Develop a staff handbook for supportive staff.

5. Develop a program for orientation of part-time faculty members.

E. FACILITIES

1. Initiate actual construction of Phase IA of the permanent facilities for the East Campus.

2. Complete the definitive design and specifications and initiate steps necessary to start construction of Phase IB of the permanent facilities for the East Campus immediately following approval of funding of the total Phase I Project by the Governor.

Institutional Objectives - Cont.

3. Review full-time equivalent day enrollment at the Quad-Cities Campus in order to develop and submit to the Illinois Community College Board and the Illinois Board of Higher Education a capital development project request for the construction of Building #5 as part of the FY77 Resource Allocation and Management Plan for Community Colleges capital resource proposal.

4. Develop a plan to acquire needed additional interim instructional and storage space for the Quad-Cities Campus.

5. Continue to monitor efforts to improve the efficiency, effectiveness and quality of the operation and the maintenance of facilities and the development of plans to achieve this established goal.

   a. Complete design of and implement a preventive maintenance program for buildings and equipment.

   b. Complete development of and implement a grounds maintenance program.

   c. Continue to investigate techniques for reducing consumption of electricity and gas at both campuses, thereby stabilizing or curtailing the effect of energy rate increases on allocation of college resources. Continue efforts to communicate requirements of the college energy conservation program to all faculty, staff and students to enlist college-wide support of the program.

   d. Continue implementation of an erosion control plan for the Quad-Cities Campus to include monitoring of present and future water sheds, residential growth activities in the vicinity of the College and current and proposed multiple-family and commercial development in the College vicinity as it affects the creek bed running through the campus.

6. Continue to strive for improving the effectiveness of the security program through orientation of the total college staff and students to security measures.

7. Develop phased plan for paving the gravel areas of parking lot #1 on the Quad-Cities Campus.

8. Continue to monitor the potential of cooperative efforts for the design and construction of a National Duroc Boar Testing Center at the East Campus.

9. Develop plan for development of additional outdoor recreational facilities to include softball diamonds, cross-country ski course, and down-hill beginners ski slope at the Quad-Cities Campus.

F. ADMINISTRATION AND FINANCE

1. Manage the operation of the College to assure that budget expenditures for 1975-76 fiscal year are supported by the revenues

generated to the greatest extent possible to assure that the 1975-76 operating costs will not exceed $59.12 per credit hour.

2. Design a records management system for implementation of an experimental basis during FY76.

3. Develop a system for processing and control of reports and surveys.

4. Continue efforts to develop procedures for processing and control of project applications and reports to and from outside agencies funding such projects.

5. Implement changes in the College accounting system and annual audit report as necessitated by the new Audit Guide of the American Institute of Public Accountants and the revised Uniform Accounting Manual of the Illinois Community College Board.

6. Study the feasibility of utilizing credit cards for payment of student tuition, fees and other charges.

OVERVIEW OF BUDGET PLANNING AND DEVELOPMENT

The Board has previously adopted a Statement of Board Policy on the annual College Budget. This statement indicates that the Black Hawk College budget is an annual educational and financial plan which (a) details revenues and other resources that can reasonably be expected during the fiscal year and (b) allocates those revenues and resources among the programs of the College. The allocations are expressed in terms of projected expenditures which are required in order to accomplish educational and supporting administrative objectives and reflect the levels of educational and administrative activity. These expenditures are determined by demands arising from offering various curricula, courses, services and facilities to our students and the public. Expenditures appear in the budget only after a critical evaluation of both needs and relative priorities has been made by the College budget managers, Resource Allocation Committee, Executive Council, and President. Following budget development by the administration, it is the responsibility of the Board to review the budget and, if necessary, recommend any changes in priority which will encourage a closer alignment with policies of the Board, both existing and emerging. The Board has final authority to approve the College budget; the procedures for this approval and examination of the budget by the public are clearly stated in the law.

DEVELOPMENT OF 1975-76 TENTATIVE BUDGET

BUDGET OBJECTIVES

Our primary institutional objectives in development of the 1975-76 budget have been as follows:

(1) To develop a financial plan that will enable the College to maintain quality educational programs consistent with institutional, state and federal priorities and objectives.

(2) To allocate necessary resources for optimal operation of programs.

(3) To develop a flexible financial plan -- one that can be adjusted when required to meet changing or emergency conditions.

(4) To adjust expenditures to reflect additional or reduced requirements of various programs.

(5) To develop a "balanced budget" for 1975-76 - e.g., projected expenditures will be fundable from revenues available for 1975-76.

(6) To develop a budget for 1975-76 that allows for continued funding of projected expenditures from anticipated revenues over the next several years.

In order to accomplish these objectives, all department heads and other staff members responsible for the development and control of budgets were requested to prepare a narrative on major objectives and programs to be accomplished by the department during fiscal year 1975-76. These objectives and programs were then translated into budgetary requirements. Each department head or other staff member responsible for budget development was also requested to seriously review his priorities for 1975-76 in light of program enrollment projections and priorities established by the College and by the Illinois Board of Higher Education (IBHE) for 1975-76 and request only those expenditures necessary to satisfy departmental objectives and requirements. Unjustified expenditures were to be eliminated from budget requests.

BUDGET GUIDELINES

Development of the 1975-76 budget proceeded in accordance with planning guidelines presented by the Illinois Board of Higher Education and Illinois Community College Board. These guidelines were designed to facilitate allocation of college resources to high priority programs. Such allocations required a reassessment of existing programs and the reallocation of resources designed to meet high priority needs -- a process that is accomplished on an annual basis.

The statewide priorities established by the Board of Higher Education, as well as institutional priorities, utilized in development of the 1975-76 tentative budget, are summarized below. They do not significantly vary from last year.

(1) Health programs.

(2) Expansion of financial aid to students.

(3) Expansion of programs on inter-institutional cooperation.

(4) Expansion of career education in general.

(5) Study of faculty salaries toward improvement of teaching and the reward of superior teaching.

(6) Development of new and more expansive delivery systems for education, such as liberal studies, television, and extension courses.

(7) Expansion of Learning Resource Centers, and resources and equipment assigned to them.

(8) Development of educational and cultural activities and facilities.

(9) Continuation of process of reallocating dollars from existing programs of low priority to new programs of higher priority.

The College will continue to apply the IBHE low-priority assessments made in the past to programs here at the College. The low priority areas include the following:

(1) The College again attempted to minimize expenditures for administrative, maintenance and auxiliary operations.

(2) The College again gave attention to the present organization for the delivery of administrative, maintenance and auxiliary services. This review encompassed an analysis of academic administration at the departmental, divisional and program level.

(3) The College again attempted to determine those fields in which severe manpower over-supply appears to exist, and to reduce course offerings in those fields.

(4) The College explored more effective ways to meet student needs for certain courses which have been in limited demand, and which therefore have comparatively high costs per student served.

RESOURCE ALLOCATION PROCESS

The system of developing the annual College budget for 1975-76 once again utilized a Resource Allocation Committee to critically review departmental and program budget requests, explore alternatives with the various department and program chairmen, and make recommendations on resource allocations. This committee consisted of the Chairpersons of the Faculty Senates from the Quad-Cities and East Campuses, the three Vice Presidents and the College President.

The work of the Committee proceeded under certain guiding principles:

(1) That it must be recognized that no educational institution including Black Hawk College, ever has enough resources to do all that seems necessary, let alone simply desirable; and that really difficult resource allocation decisions are often necessary.

(2) That all budget requests are to be treated as competing claims against an overall limit of available College resources.

(3) That the process will provide for more or less simultaneous consideration of all major budgetary proposals so as to eliminate the tendency to respond to requests in part on the basis of their timing, e.g., compensation proposals for instructional staff, compensation proposals for supportive staff, capital expenditures, etc.

(4) That the process will encourage a sense of participation in decisions on resource allocations.

(5) That the process will have as an objective the building of understanding within the College community of the present financial status of the College and the future outlook.

(6) That the process will be responsive to the social and economic setting and needs of the College, since these needs are a function of the general economic climate, the prevailing specific financial situation, the rate and pervasiveness of changes in educational programs, and the nature of the decision-making process within the College.

(7) That the budget development process will pose questions of allocations in a manner susceptible to analysis and interpretation in terms of the institutional mission and objectives of the College for the coming fiscal year.

After the initial budget presentations and review efforts of the Committee were completed, the respective Vice Presidents and the President were requested to rank order all their incremental budget requests in accordance with five levels of priority ranging from the highest priority levels of (1) those high priority new programs or increasing enrollments in existing programs in which estimated incremental revenues for 1975-76 were expected to exceed requested incremental costs for 1975-76 and similarly for subsequent years and (2) vital expenditures for 1975-76 with long range impact and benefits, to the lower priority levels of (3) vital short range or one-time expenditure for 1975-76 or expenditures to achieve long range cost savings, (4) important expenditure for 1975-76 but not vital or critical, and (5) desirable expenditure for long range funding but can be deferred. These priority lists were reviewed by the members of the Resource Allocation Committee and Executive Council; and the College President then made final decisions on the priority resource allocations to be incorporated into the budget.

BACKGROUND DATA REQUIRED FOR RESOURCE ALLOCATION AND BUDGET DEVELOPMENT

1. Historical Enrollment Data
2. Enrollment Projections
3. Equalized Assessed Valuation and Tax Rate History
4. Comparative Operating Revenues by Source
5. Comparative Revenues per Mid Term Semester Hour by Source
6. Comparative Operating Costs by Function and Object
7. Comparative Operating Cost per Mid Term Semester Hour
8. Summary of Changes in Operating Revenue
9. Summary of Changes in Operating Expenses (Combined Educational Fund)
10. Personnel Summary
11. Capital Outlay Items over $2,500

BLACK HAWK COLLEGE ENROLLMENT COMPARISON
1967-68 THRU 1975-76
TOTAL DISTRICT CREDIT HOURS
CLAIMED FOR STATE APPORTIONMENT

APPENDIX D-1

		Head Count	F.T.E.	Credit Hours Including Equivalency	Total Hours Claimed for State Apportionment	Percent Growth
1966-68	Summer	530	134	2,011		
	Fall	2,222	1,533	22,988		
	Spring	2,192	1,444	21,658		
					46,657	
1968-69	Summer	704	183	2,744		
	Fall	3,003	2,038	30,588		
	Spring	2,627	1,742	26,126		
					59,458	27.4%
1969-70	Summer	938	242	3,619		
	Fall	3,557	2,192	32,888		
	Spring	3,499	1,839	29,801		
					66,308	11.5%
1970-71	Summer	1,319	362	5,435		
	Fall	4,863	2,704	40,567		
	Spring	4,996	2,564	38,453		
					84,455	27.4%
1971-72	Summer	1,569	422	6,326		
	Fall	5,349	3,073	46,094		
	Spring	4,996	2,825	42,377		
					94,797	12.2%
1972-73	Summer	1,641	383	5,739		
	Fall	5,732	3,374	50,604		
	Spring	6,234	2,828	42,419		
					98,762 (A)	4.2%
1973-74	Summer	2,053	442	6,631		
	Fall	8,254	3,549	53,240		
	Spring	8,919	3,629	54,431		
					114,302 (A)	15.7%
1974-75	Summer	1,414	306	4,583		
	Fall	9,755	4,210	63,154		
	Spring	8,032	4,472	67,085		
					134,822 (A)	17.9%
1975-76 (budget)	Summer	2,180	875	13,127		
	Fall	9,800	4,346	65,193		
	Spring	8,300	4,087	61,309		
					139,629 (A)	3.6%

(A) 1972-73 and all prior year figures exclude Adult Basic Education (ABE) enrollments which at that time were fully funded by the State and Federal governments. Figures for 1973-74 and subsequent years include ABE enrollments which first qualified for state apportionment funding effective September, 1973.

BLACK HAWK COLLEGE
1975-76 BUDGET
ENROLLMENT PROJECTIONS IN CREDIT HOURS

APPENDIX D-2

	1974-75 (Est. Actual)		1975-76 Budget		% Increase	
	Tuition	Mid-Term	Tuition	Mid-Term	Tuition	Mid-Term
UNIVERSITY-PARALLEL, CAREER AND LIBERAL STUDIES PROGRAMS						
Quad-Cities Campus						
Summer	6,635(A)	3,748	8,505	8,080	28.2%	115.6%
Fall	43,336	44,879	47,072	44,740	8.6	(.3)
Spring	45,352	43,774	42,874	40,752	(5.5)	(6.9)
Total Quad-Cities	95,323	92,401	98,451	93,572	3.3%	1.3%
East Campus						
Summer	907(A)	835	935	904	3.1%	8.3%
Fall	5,570	5,338	6,221	5,751	11.7	7.7
Spring	5,200	5,347	5,715	5,492	9.9	2.7
Total East	11,677	11,520	12,871	12,147	10.2%	5.4%
Total University-Parallel, Career and Liberal Studies Programs	107,000	103,921	111,322	105,719	4.0%	1.7%
ADULT CONTINUING EDUCATION						
Quad-Cities Campus						
Summer	486(A)	-	470	310	(3.3%)	N/A
Fall	2,438	2,040	2,915	2,945	19.6	44.4
Spring	2,475	3,814	3,015	3,245	21.8	(14.9)
Total Quad-Cities	5,399	5,854	6,400	6,500	18.5%	11.0%
East Campus						
Summer	-	-	50	50	N/A	N/A
Fall	470	902	500	910	6.4	.9
Spring	812	259	900	1,000	10.8	286.1
Total East	1,282	1,161	1,450	1,960	13.1%	68.8%
Total Adult Continuing Education	6,681	7,015	7,850	8,460	17.5%	20.6%
ADULT BASIC EDUCATION						
Quad-Cities Campus						
Summer	-	-	4,483	3,683	N/A	N/A
Fall	8,862	9,340	6,900	9,372	(22.1)	.3
Spring	5,264	13,013	8,600	9,345	63.4	(28.2)
Total Quad-Cities	14,126(B)	22,353	19,983	22,400	41.5%	.2%
East Campus						
Summer	-	-	100	100	N/A	N/A
Fall	640	655	1,100	1,100	71.9	67.9
Spring	459	878	1,100	1,100	139.7	25.3
Total East	1,099(B)	1,533	2,300	2,300	109.3%	50.0%
Total Adult Basic Education	15,225	23,886	22,283	24,700	46.4%	3.4%
NEW PROGRAMS						
East Campus						
Career	-	-	788	750	N/A	N/A
TOTAL REIMBURSABLE HOURS	128,906	134,822	142,243	139,629	10.3%	3.6%
OUT OF STATE RESIDENTS	2,183	-	1,162	-	(46.8%)	-
Total Credit Hours	131,089	134,822	143,405	139,629	9.4%	3.6%

NOTE: Above data excludes all credit hour enrollments in Community Education and other Public Service offerings.

(A) Tuition hours representing revenue recorded during fiscal year 1973-74. Hours inserted only to show true percentage increase for the comparable period.

(B) Adult Basic Education tuition hours included only to the extent billable to the Illinois Office of Education and Comprehensive Employment Training Agency (CETA). Approximately 9,000 tuition hours are either unbillable or represent Senior Citizens' tuition waivers and are not included in these totals.

BLACK HAWK COLLEGE
1975-76 BUDGET
EQUALIZED ASSESSED VALUATION AND TAX RATE HISTORY
BY COUNTY
1965 THRU 1974

APPENDIX D-3

County	1965	1966	1967	1968	1969	1970	1971	1972	1973	1974
Rock Island	$474,744,506	$507,906,500	$550,037,693	$602,477,397	$617,823,669	$574,447,854	$605,421,041	$599,632,354	$620,068,093	$ 728,985,360
Henry		28,993,283	217,035,661	218,757,044	222,296,624	209,237,088	213,962,498	199,733,037	203,366,202	227,534,839
Mercer		7,337,160	9,289,192	9,478,749	9,828,185	9,230,311	9,888,100	8,938,850	9,302,230	83,014,458
Whiteside			4,680	4,210	3,990	2,800	3,520	3,120	3,120	20,890,120
Knox			4,371,643	4,427,122	4,432,450	4,331,127	4,963,411	4,482,698	4,510,500	7,267,315
Bureau			13,410,877	13,643,081	13,582,413	13,180,706	14,052,014	12,848,256	12,838,463	12,945,791
Stark			45,895,275	46,922,622	47,090,265	45,085,408	48,800,667	43,970,701	44,135,064	44,283,241
Marshall			24,985	26,647	25,745	23,732	28,271	27,803	27,869	27,894
Henderson										938,443
Total District No. 503	$474,744,506	$544,236,943	$840,070,006	$895,736,872	$915,083,341	$855,539,026	$897,119,522	$869,636,909	$894,251,541	$1,125,887,461
% Increase (Decrease) over prior year	2.5%	12.8%	35.2%	6.2%	2.1%	(6.5%)	4.8%	(3.1%)	2.8%	25.9% (A)

TAX RATE HISTORY (PER $100 ASSESSED VALUATION)

FUND	1965	1966	1967	1968	1969	1970	1971	1972	1973	1974
Educational	5.0¢	5.0¢	5.0¢	5.0¢	9.8¢	12.0¢	12.0¢	12.0¢	12.0¢	12.0¢
Building and Maintenance	2.0	1.8	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0
Bond and Interest		2.2	3.2	5.9	5.8	6.1	5.8	6.3	7.2	5.5 (A)
Total Tax Rate	7.0¢	9.0¢	10.2¢	12.9¢	17.6¢	20.1¢	19.8¢	20.3¢	21.2¢	19.5¢

(A) Increase in equalized assessed valuation for 1974 and decrease in 1974 tax rate for Bond and Interest Fund resulted from the annexations to the College District effective August 1, 1974 of the following underlying school districts: Erie, Rockridge, Westmer, Aledo, Winola, and Alwood.

APPENDIX D-4

BLACK HAWK COLLEGE
1975-76 BUDGET
COMPARATIVE OPERATING REVENUES BY SOURCE
FISCAL YEARS 1972-73 THRU 1975-76

	1972-73 Actual	1973-74 Actual	1974-75 Budget	1974-75 Updated Budget	1974-75 Est. Act.	1975-76 Proposed Budget	1975-76 Increase(Decrease) Amount	1975-76 Increase(Decrease) %	% to Total Revenues 1974-75 Est. Act.	% to Total Revenues 1975-76 Proposed Budget
LOCAL GOVERNMENT SOURCES										
Property Taxes	$1,177,368	$1,263,752	$1,537,350	$1,550,863	$1,577,155	$1,632,200	$ 55,045	3.5%	22.5%	19.9%
Out-of-District Chargebacks	134,463	113,157	47,642	46,005	45,882	30,265	(15,617)	(34.0)	.7	.4
Other	578	600	900	900	576	900	324	56.2	-	-
Total Local Government Sources	1,312,409	1,377,509	1,585,892	1,597,768	1,623,613	1,663,365	39,752	2.5	23.2	20.3
STATE GOVERNMENT SOURCES										
Illinois Community College Board:										
Apportionment Flat Grant	1,629,581	2,094,577	2,400,885	2,541,811	2,437,598	2,917,321	479,723	19.7	34.8	35.6
Vocational Supplement	55,620	123,565	162,916	162,904	153,520	171,871	18,351	12.0	2.2	2.1
Equalization	-	260,163	421,375	464,175	451,807	536,085	84,278	18.7	6.5	6.6
Board of Vocational Education	194,338	240,800	215,065	272,606	272,409	338,243	65,834	24.2	3.9	4.1
Office of Education (OSPI)	6,059	112,296	46,620	81,437	85,437	127,508	42,071	49.2	1.2	1.6
Dept. of Local Government Affairs	23,828	-	-	-	-	-	-	-	-	-
Other State Government Sources	2,290	8,488	107,501	128,661	128,481	89,946	(38,535)	(30.0)	1.8	1.1
Total State Government Sources	1,911,716	2,839,889	3,354,362	3,651,594	3,529,252	4,180,974	651,722	18.5	50.4	51.1
FEDERAL GOVERNMENT SOURCES	98,979	108,340	139,899	139,899	146,233	159,195	12,962	8.9	2.1	1.9
STUDENT TUITION AND FEES										
Tuition (less refunds)	1,239,603	1,523,628	1,663,803	1,558,115	1,571,211	1,983,064	411,853	26.2	22.4	24.2
Fees	47,988	56,672	53,500	69,285	50,597	63,535	12,938	25.6	.7	.8
Other	6,730	550	6,130	6,130	5,565	6,130	565	10.2	.1	.1
Total Tuition and Fees	1,294,321	1,580,850	1,723,433	1,633,530	1,627,373	2,052,729	425,356	26.1	23.2	25.1
OTHER SOURCES	24,964	97,880	86,751	83,202	78,529	130,940	52,411	66.7	1.1	1.6
Total Operating Revenues	$4,642,389	$6,004,468	$6,890,367	$7,105,993	$7,005,000	$8,187,203	$1,182,203	16.9	100.0%	100.0%

APPENDIX D-5

BLACK HAWK COLLEGE
1975-76 BUDGET
COMPARATIVE OPERATING REVENUES PER MID-TERM SEMESTER HOURS
FISCAL YEARS 1972-73 THRU 1975-76

	1972-73 Actual	1973-74 Actual	1974-75 Budget	1974-75 Updated Budget	1974-75 Estimated Actual	1975-76 Budget	1975-76 % Increase (Decrease)	% to Total Revenues 1974-75	% to Total Revenues 1975-76
MID-TERM SEMESTER HOURS	101,568	114,302	125,337	132,781	134,822	139,629	1.9 %		
REVENUES PER SEMESTER HOUR									
LOCAL GOVERNMENT SOURCES									
Property taxes	$ 11.60	$ 11.06	$ 12.27	$ 11.69	$ 11.70	$ 11.69	(.1) %	22.5 %	19.9 %
Out-of-District Chargeback	1.33	.99	.38	.35	.34	.22	(35.3)	.7	.4
Total Local Government Resources	12.93	12.05	12.65	12.04	12.04	11.91	(1.1)	23.2	20.3
STATE GOVERNMENT RESOURCES									
Illinois Community College Board:									
Apportionment Flat Grant	16.05	18.33	19.16	19.14	18.08	20.89	15.5	34.8	35.6
Career Supplement	.55	1.08	1.30	1.23	1.14	1.23	7.9	2.2	2.1
Equalization Grant	--	2.28	3.36	3.50	3.35	3.84	14.6	6.5	6.6
Board of Vocational Education	1.85	2.11	1.72	2.05	2.02	2.42	19.8	3.9	4.1
Office of Education (OSPI)	.06	.98	.37	.61	.63	.92	46.0	1.2	1.6
Department of Local Government Affairs	.23	--	--	--	--	--	--	--	--
Other State Government Resources	.08	.07	.85	.97	.96	.65	(32.3)	1.8	1.1
Total State Government Resources	18.82	24.85	26.76	27.50	26.18	29.95	14.4	50.4	51.1
FEDERAL GOVERNMENT RESOURCES	.97	.95	1.12	1.05	1.09	1.14	4.6	2.1	1.9
STUDENT TUITION AND FEES	12.74	13.83	13.75	12.30	12.07	14.70	21.8	23.2	25.1
OTHER	.25	.85	.69	.63	.58	.94	62.1	1.1	1.6
Total Operating Revenues per Semester Hour	$ 45.71	$ 52.53	$ 54.97	$ 53.52	$ 51.96	$ 58.64	12.9	100.0 %	100.0 %

APPENDIX D-F

BLACK HAWK COLLEGE
1975-76 BUDGET
COMPARATIVE OPERATING COSTS BY FUNCTION AND OBJECT
EDUCATIONAL AND BUILDING AND MAINTENANCE FUNDS
1972-73 THRU 1975-76

FUNCTION	1972-73 Actual	1973-74 Actual	1974-75 Budget	1974-75 Est. Act.	1975-76 Budget	1975-76 Increase (Decrease) Amount	1975-76 Increase (Decrease) %	% to Total 1974-75 Est. Act.	% to Total 1975-76 Budget
Instruction	$2,857,551	$3,450,030	$4,390,871	$4,486,486	$5,332,628	$ 846,142	18.9%	63.1%	64.6%
Academic Support	252,445	293,792	331,658	432,686	386,241	(46,445)	(10.7)	6.1	4.7
Student Services	365,190	436,193	569,522	565,333	662,622	97,289	17.2	8.0	8.0
Public Services	10,432	4,164	11,005	19,325	21,812	2,487	12.9	.3	.3
General Administration	302,428	343,530	382,704	384,001	451,453	67,452	17.6	5.4	5.5
Institutional Support	193,517	220,205	256,011	248,978	307,433	58,455	23.5	3.5	3.7
Operation & Maintenance of Plant	740,912	772,679	948,596	969,184	1,093,214	124,030	12.8	13.6	13.2
Total	$4,722,475	$5,520,593	$6,890,367	$7,105,993	$8,255,403	$1,149,410	16.2	100.0%	100.0%
OBJECT									
Salaries	$3,548,741	$4,164,229	$4,964,457	$4,998,557	$5,920,510	$ 921,953	18.4%	70.3%	71.7%
Employee Benefits	126,382	161,478	189,769	187,528	209,279	21,751	11.6	2.6	2.5
Contractual Services	141,736	149,438	259,216	299,086	343,158	44,072	14.7	4.2	4.2
Supplies & Materials	306,425	389,686	503,001	531,795	583,002	51,207	9.6	7.5	7.0
Conference & Meeting Expense	38,286	50,256	73,525	82,660	88,910	6,250	7.6	1.2	1.1
Fixed Charges	179,217	179,589	284,519	271,673	269,503	(2,170)	(.8)	3.8	3.3
Utilities	256,945	266,648	312,037	340,842	409,946	69,104	20.3	4.8	5.0
Capital Outlay	84,546	118,662	237,504	354,807	345,874	(8,933)	(2.5)	5.0	4.2
Other Expense	31,236	26,730	11,564	4,691	19,796	15,105	322.0	.1	.2
Contingency	8,961	13,877	54,775	34,354	65,425	31,071	90.7	.5	.8
Total	$4,722,475	$5,520,593	$6,890,367	$7,105,993	$8,255,403	$1,149,410	16.2	100.0%	100.0%

BLACK HAWK COLLEGE
1975-76 BUDGET
COMPARATIVE OPERATING COST PER MID-TERM SEMESTER HOUR
EDUCATIONAL AND BUILDING AND MAINTENANCE FUNDS
FISCAL YEARS 1972-73 THRU 1975-76

APPENDIX D-7

	1972-73 Actual	1973-74 Actual	1974-75 Budget	1974-75 Updated Budget	1974-75 Est. Act.	1975-76 Budget	1975-76 Increase (Decrease) Amount	1975-76 Increase (Decrease) %	% of Total Cost 1974-75	% of Total Cost 1975-76
Mid-Term Semester Hours	101,568	114,302	125,337	132,781	134,822	139,629	4,807	3.6%		
Educational Fund:										
Instruction	$28.13	$30.18	$35.03	$33.79	$33.28	$38.19	$4.91	14.8%	63.1%	64.6%
Academic Support	2.49	2.57	2.65	3.26	3.21	2.77	(.44)	(13.7)	6.1	4.7
Student Services	3.60	3.81	4.54	4.26	4.19	4.74	.55	13.1	8.0	8.0
Public Services	.10	.04	.09	.15	.14	.16	.02	14.3	.3	.3
General Administration	2.98	3.01	3.05	2.89	2.85	3.23	.38	13.3	5.4	5.5
Institutional Support	1.91	1.93	2.04	1.87	1.85	2.20	.35	18.9	3.5	3.7
Total Educational Fund	39.21	41.54	47.40	46.22	45.52	51.29	5.77	12.7	86.4	86.8
Building and Maintenance Fund	7.29	6.76	7.57	7.30	7.19	7.83	.64	8.9	13.6	13.2
Total Operating Cost	$46.50	$48.30	$54.97	$53.52	$52.71	$59.12	$6.41	12.2	100.0%	100.0%

BLACK HAWK COLLEGE
1975-76 BUDGET

APPENDIX D-3

SUMMARY OF CHANGES IN OPERATING REVENUE FOR 1975-76
COMBINED EDUCATIONAL AND BUILDING & MAINTENANCE FUNDS

Revenues for 1975-76 (Estimated Actual)	$7,005,000
Revenues for 1975-76 (Projected)	8,187,203
Increase in Revenues for 1975-76 Available for Expenditures	$1,182,203

NET INCREASE ACCOUNTED FOR AS FOLLOWS:	NEW PROGRAMS	EXISTING PROGRAMS	TOTAL
LOCAL GOVERNMENT SOURCES:			
Property Taxes -			
Increase due to property appreciation	-	$ 68,232	$ 68,232
Decrease due to favorable collection experience for 1973 tax year but not projected for 1974 tax year	-	(12,863)	(12,863)
Decrease in out-of-district charge backs due to annexations	-	(15,617)	(15,617)
Total Local Government Sources	-	39,752	39,752
STATE GOVERNMENT SOURCES:			
ICCB-Apportionment Flat Rate Grant	$ 25,389	454,334	479,723
ICCB-Career Supplement	6,786	11,565	18,351
ICCB-Equalization Grant	4,563	79,715	84,278
Office of Education (OSPI)	-	42,071	42,071
Board of Vocational Education-apportionment	9,360	37,214	46,574
-equipment grants	12,000	7,260	19,260
ICCB-Educational Television Grant	-	(35,000)	(35,000)
Misc. State Government Sources	-	(3,535)	(3,535)
Total State Government Sources	58,098	593,624	651,722
FEDERAL GOVERNMENT SOURCES:			
Title II Library Grant	-	1,530	1,530
College Work-Study Program	-	3,395	3,395
Title VI Equipment Grant	-	16,547	16,547
Veterans Cost of Instruction Program	-	(3,140)	(3,140)
National Science Foundation Grant	-	(4,700)	(4,700)
Comprehensive Employment Training (CETA)	-	9,830	9,830
Western Illinois Agency on Aging	-	10,500	10,500
Total Federal Government Sources	-	12,962	12,962
STUDENT TUITION AND FEES:			
Increased enrollment at 1974-75 rates	14,625	285,731	300,356
Tuition increase of $1.00 per hour	1,170	123,830	125,000
Total Student Tuition and Fees	15,795	409,561	524,356
OTHER REVENUE			
Marketing of New Computer	-	29,454	29,454
Vocational Equipment Sales	-	40,000	40,000
Decrease in interest income due to slower cash flow and lower interest rates	-	(19,247)	(19,247)
Smaller items, Net	-	2,204	2,204
Total Other Revenue	-	52,411	52,411
Net Increase in Revenues for 1975-76	$ 73,893	$1,108,310	$1,182,203

APPENDIX D-9

BLACK HAWK COLLEGE
1975-76 BUDGET
SUMMARY OF CHANGES IN OPERATING EXPENSES FROM 1974-75
COMBINED EDUCATIONAL AND BUILDING FUNDS

Expenses for 1974-75 (Estimated Actual)			$7,105,993
Expenses for 1975-76 (Projected)			8,255,403
Increases requested for 1975-76			$1,149,410
INCREASES ACCOUNTED FOR AS FOLLOWS:			
Quad-Cities Campus:			
Instruction:			
Cash compensation increases:			
Instructional staff - full-time		$206,362	
Instructional staff - part-time		20,200	
Office and service staff		29,800	
Administrative and professional staff		23,270	
Total cash compensation increases		279,632	
Annualization of salaries		8,480	
Increase in summer academic advisement		4,214	
Increased allocation to Instructional Research Committee		3,555	
Allocation to Instructional Computer Committee		5,000	
Return of instructional staff from sabbatical		12,393	
Increased staff to accommodate projected enrollment increases:			
Labor Studies	$13,000		
Machine Tool	13,000		
Apprentice Program	6,170		
Office Careers	4,823		
Mathematics	8,882		
Adult Basic Education	39,279		
Independent Learning Center	9,380		
Bio-Feed Back	4,835		
Study Unlimited	4,975		
Area Vocational Center-Licensed Practical Nurse Program Contract	5,280		
Marketing Lab Para-Professional - offset by reduction in part-time staff	3,360		
Adult Continuing Education	6,425	119,409	
Increased summer school salaries due to change in accounting and budgeting procedure		78,455	
Other staff salary changes		6,697	
Total staff salary changes		517,835	
Increase in employee benefits		17,607	
Decrease in sabbatical leaves		(17,128)	

Increased requirements for instructional supplies and printing		19,200	
Increase in debt retirement payments on PDP-8 Industrial Technology Computer		(18,372)	
Level of capital expenditures for 1974-75	182,556		
Instructional television equipment classified under academic support ETV Center	90,000		
	272,556		
Level of capital expenditures for 1975-76:	241,955		
Revenue from Title VI	$25,000		
Board of Voc Ed	30,000		
Sales of equipment	40,000		
Total	$95,000		
Net decrease		(30,601)	
Increase in Data Processing Allocation		10,497	
Prices increases on supplies, contractual services and utilities		42,000	
Net increases in other items		6,485	547,523
Academic Support:			
Cash compensation increases:			
Instructional staff - full-time		$ 4,698	
Office and service staff		7,414	
Administrative & professional staff		5,787	
Total cash compensation increase		17,899	
Addition of electronics technicial and video tape technician (offset by reduction in student wages $6,230)		8,200	
Return of staff member from sabbatical		5,508	
Savings due to retirement of staff member		(8,984)	
Increase in employee benefits		2,765	
Increased capital outlay requirements		3,067	
Price increase for library materials, other supplies and contractual services		10,200	
Net reduction in other items		(1,700)	36,955
Student Services:			
Cash compensation increases:			
Instructional staff - full-time		$ 6,366	
Classified and technical staff		17,578	
Administrative and professional staff		15,089	
Total cash compensation increase		39,033	
Athletic departmental custodian for Bldg. 3		5,953	
Increased Health Center coverage		1,195	
Increase in student employees		3,132	
Temporary office staff to replace staff member on sabbatical		5,181	
Information center clerk		2,444	
Additional part-time helf for financial aids and registration		1,386	

Increase in employee benefits	5,334	
Development of career guidance tapes	1,000	
Price increases on supplies	2,700	
Increased capital outlay requirements	1,758	
Increased Data Processing allocation	7,518	
Net increases in other items	11,464	88,098
Public Services:		
Net increase in consultants, lectures and speakers	$ 2,332	
Net increases in other items	155	2,487
General Administration:		
Cash compensation increases:		
Office and service staff	$ 14,708	
Administrative and professional staff	13,164	
Total cash compensation increase	27,872	
Addition of budget analyst-technical staff	9,000	
Addition of accounts payable clerk (offset by decrease in student wages of $2,500)	2,919	
Addition of part time registra[illegible] staff	1,500	
Increase in employee benefits	4,122	
Contract with advertising agency [illegible]or design work on College publications	1,500	
Replacement of President's vehicle	2,800	
Increase in Data Processing allocation	2,328	
Price increases on supplies	2,700	
Net increases in other items	7,478	62,219
Institutional Support:		
Cash compensation increases:		
Office and service staff	$ 11,279	
Administrative and professional staff	10,640	
Total cash compensation increase	21,919	
Addition of clerk/typist for newly established Word Processing Center	5,000	
Net reduction in part-time programming staff	(7,255)	
Annualization of salaries	18,415	
Increase in employee benefits	2,041	
Annulization of maintenance contract on new DEC-10 Computer system	24,910	
Error in printing allocation offset by error in charges to other functions	(32,105)	
Rental of power typewriter for Word Processing Center	3,000	
Increased capital outlay requirements	(2,373)	
Increased out-of-district chargeback requirements	6,500	
Increased Data Processing allocation for Quad-Cities Campus programs	(21,437)	
Transfer of computer marketing revenues to Restricted Purposes Fund for debt retirement on DEC-10 Computer system	8,040	

Contingency funds utilized in 1974-75 by other programs		20,581	
Increased contingency allocation		4,000	
Price increases on contractual services, supplies and postage		11,951	
Net decreases in other items		(5,458)	57,729
Operation and Maintenance of Facilities:			
Cash compensation increases:			
Office and service staff (full & part-time)		46,093	
Administrative and professional staff		3,896	
Total cash compensation increases		49,989	
Annualization of salaries		12,441	
Increase in employee benefits		8,181	
Repairs on sidewalks, roadways and sheet metal flashings on buildings		5,700	
Decreased capital outlay requirements		(26,938)	
Rate increases for gas, electricity & telephone		58,987	
Price increases on maintenance services and supplies		10,642	
Net decrease in other items		(2,256)	116,746
Total Quad-Cities Campus			$ 911,757
East Campus:			
Instruction:			
Cash compensation increases:			
Instructional staff - full-time		$ 31,937	
Instructional staff - part-time		5,780	
Classified and technical staff		3,048	
Administrative staff		2,383	
Total cash compensation increases		43,148	
Annualization of salaries		17,300	
Increase staff to accommodate new programs and projected enrollment increase:			
Mechanical Power Service	$10,000		
Veteran Farm Co-op. Program	14,600		
Adult Continuing Education	15,435		
Adult Basic Education	15,656		
Hiring of full-time instructor to replace retired part-time instructor	5,686		
Senior Citizens Center	2,968		
Independent Study - Summer	1,200		
Mid-Management - Summer	2,747		
Other staff salary changes	3,597	71,889	
Increased summer school salaries due to change in accounting and budgeting procedures		22,685	
Other staff salary changes		(4,151)	
Total staff salary changes		150,871	

Increase in employee benefits		3,914	
Return of staff member from sabbatical		(7,606)	
Reduced contractual services and materials for Liberal Studies Program		(3,600)	
Annualization of supplies for vans for Senior Citizens and Adult Basic Education Programs		2,400	
Annualization of facilities rental for Senior Citizens Centers in Kewanee and Galva		2,820	
Annualization of van rantals for Adult Basic Education and Senior Citizens Programs		5,136	
Increased utilities at off-campus instructional centers		2,547	
Level of capital expenditure for 1974-75	$30,528		
Level of capital expenditure for 1975-76	75,739	45,211	
Revenue - Title VI $25,000			
- Board of Voc Ed 12,000			
$37,000			
Price increases on contractual services and supplies		5,494	
Net increase in other items		1,432	$ 208,619
Academic Support:			
Cash compensation increases:			
Office and service staff		$ 1,024	
Administrative and professional staff		1,753	
Total cash compensation increases		2,777	
Increase in employee benefits		239	
Price increases on library materials and supplies		2,448	
Net increases in other items		1,136	6,600
Student Services:			
Cash compensation increases:			
Office and service staff		$ 2,817	
Administrative and professional staff		4,388	
Total cash compensation increases		7,205	
Increase in employee benefits		559	
Annualization of salaries		1,797	
Net decrease in other items		(370)	9,191
General Administration:			
Cash compensation increases:			
Office and service staff		$ 1,714	
Administrative and professional staff		3,556	
Total cash compensation increases		5,270	
Increase in employee benefits		768	
Net decrease in other items		(805)	5,233

Institutional Support:		
Cash compensation increases:		
Office and service staff	$ 869	
Increase in employee benefits	96	
Addition of part-time evening receptionist and switch board operator	2,400	
Decrease in basic supplies requirements	(2,000)	
Rental power typewriter for Word Processing Center	3,000	
Net decrease in other items	(3,639)	726
Operation and Maintenance of Facilities:		
Cash compensation increases:		
Office and service staff	$ 5,901	
Annualization of salaries	1,179	
Increase in employee benefits	859	
Increase in utility costs	3,738	
Decreased capital outlay requirements	(1,738)	
Decrease in Armory rental fees	(1,048)	
Decrease in interest expense on interim facilities loan	(3,376)	
Price increase in supplies and maintenance services	990	
Net increase in other items	779	7,284
Total East Campus		$ 237,653
Total Increase for 1975-76		$1,149,410

BLACK HAWK COLLEGE
PERSONNEL SUMMARY
1974-75 and 1975-76

APPENDIX D-10

Organizational Function and Personnel Classification	Number of Personnel (FTE) 1974-75 Actual	1975-76 Budget	Increase (Decrease)
Quad-Cities Campus			
INSTRUCTION			
University-Parallel			
Full-Time Instruction	73.14	75.39	2.25
Part-Time Instruction (FTE)	26.36	22.34	(4.02)
Sabbatical Leave	1.50	1.00	(.50)
Office Staff	4.00	4.00	0
Sub-Total	105.00	102.73	(2.27)
Career			
Full-Time Instruction	51.30	54.31	3.01
Part-Time Instruction	26.53	24.97	(1.56)
Para-professional Staff	0	1.00	1.00
Sabbatical Leave	.50	1.50	1.00
Office Staff	5.92	5.42	(.50)
Service Staff	2.00	2.00	0
	86.25	89.20	2.95
Liberal Studies			
Part-Time Instruction (FTE)	.63	.52	(.11)
Adult Basic and Continuing Education			
Professional Staff	4.18	4.40	.22
Full-Time Instruction	8.00	9.20	1.20
Part-Time Instruction (FTE)	65.01	66.56	1.55
Office Staff	7.05	7.05	0
Service Staff	7.18	8.90	1.72
Sub-Total	91.42	96.11	4.69
Summer School	14.01(A)	15.58	1.57
Independent Learning Center			
Full-Time Instruction	1.00	2.00	1.00
Departmental Research and Experimental Programs			
Full-Time Instruction	1.63	2.85	1.22
Part-Time Instruction	.71	.50	(.21)
Office Staff	.10	.12	.02
Sub-Total	2.44	3.47	1.03
Development Program			
Professional Staff	1.00	1.00	0
Office Staff	.50	.50	0
Sub-Total	1.50	1.50	0

(A) Number not in computer printout due to change in accounting and budgeting procedure for summer school salaries.

BLACK HAWK COLLEGE
PERSONNEL SUMMARY
1974-75 and 1975-76

Organizational Function and Personnel Classification	Number of Personnel (FTE) 1974-75 Actual	1975-76 Budget	Increase (Decrease)
Instructional Administration			
Administrative Staff	6.00	6.00	0
Office Staff	4.50	4.50	0
Sub-Total	10.50	10.50	0
Total Instruction	312.75	321.61	8.86
ACADEMIC SUPPORT			
Administrative Staff	1.75	2.00	.25
Professional Staff	1.09	2.09	1.00
Full-Time Instruction	4.84	4.55	(.29)
Office Staff	6.00	6.00	0
Service Staff	1.00	2.00	1.00
Sub-Total	14.68	16.64	1.96
STUDENT SERVICES			
Administrative Staff	1.00	1.00	0
Professional Staff	6.75	6.75	0
Full-Time Instruction	4.08	4.00	(.08)
Office Staff	18.98	18.93	(.05)
Service Staff	.50	1.50	1.00
Sub-Total	31.31	32.18	.87
PUBLIC SERVICES			
Part-Time Instruction	.67	.56	(.11)
GENERAL ADMINISTRATION			
Administrative Staff	4.00	4.00	0
Professional Staff	2.00	3.00	1.00
Office Staff	12.68	13.98	1.30
Sub-Total	18.68	20.98	2.30
INSTITUTIONAL SUPPORT			
Administrative Staff	1.00	1.00	0
Professional Staff	5.25	5.25	0
Office Staff	7.01	7.07	.06
Service Staff	4.00	5.00	1.00
Sub-Total	17.26	18.32	1.06

BLACK HAWK COLLEGE
PERSONNEL SUMMARY
1974-75 and 1975-76

Organizational Function and Personnel Classification	Number of Personnel (FTE) 1974-75 Actual	1975-76 Budget	Increase (Decrease)
OPERATION AND MAINTENANCE OF PHYSICAL FACILITIES			
Administrative Staff	1.00	1.00	0
Professional Staff	1.00	1.00	0
Office Staff	2.58	2.00	(.58)
Service Staff	41.97	42.00	.03
Sub-Total	46.55	46.00	(.55)
AUXILIARY SERVICES			
Professional Staff	1.00	1.00	0
Office Staff	.50	.50	0
Service Staff	3.73	3.73	0
Sub-Total	5.23	5.23	0
QUAD-CITIES CAMPUS TOTAL	447.13	461.52	14.39
QUAD-CITIES CAMPUS SUMMARY			
Administrative	14.75	15.00	.25
Professional	22.27	24.49	2.22
Full-Time Instruction	143.99	152.30	8.31
Part-Time Instruction (FTE)	133.92	131.03	(2.89)
Para-professional Staff	0	1.00	1.00
Office Staff	69.82	70.07	.25
Service Staff	60.38	65.18	4.75
Sabbatical Leave	2.00	2.50	.50
Quad-Cities Campus Total	447.13	461.52	14.39
EAST CAMPUS			
INSTRUCTION			
University-Parallel			
Full-Time Instruction	9.10	10.55	1.45
Part-Time Instruction (FTE)	3.75	2.81	(.94)
Sabbatical Leave	1.00(B)	0	(1.00)
Sub-Total	13.85	13.26	(.49)
Career			
Full-Time Instruction	11.50	13.00	1.50
Part-Time Instruction (FTE)	4.66	3.66	(1.00)
Sub-Total	16.16	16.66	.50
Liberal Studies			
Part-Time Instruction	1.21	1.13	(.08)

(B) Number inadvertently omitted from computer printout.

BLACK HAWK COLLEGE
PERSONNEL SUMMARY
1974-75 and 1975-76

Organizational Function and Personnel Classification	Number of Personnel (FTE) 1974-75 Actual	1975-76 Budget	Increase (Decrease)
Adult Basic and Continuing Education			
Full-Time Instruction	0	1.00	1.00
Part-Time Instruction (FTE)	13.84	14.57	.73
Office Staff	.50	1.50	1.00
Service Staff	.33(B)	2.02(B)	1.69
Sub-Total	14.67	19.09	4.42
Independent Learning Center			
Full-Time Instruction	1.00	1.27	.27
Instructional Administration			
Administrative Staff	1.00	1.00	0
Office Staff	2.50	1.00	(1.50)
Sub-Total	3.50	2.00	(1.50)
General Instructional			
Part-Time Instruction (FTE)	0	.68	.68
Summer School			
Part-Time Instruction (FTE)	4.05(A)	4.87	.82
Total Instruction	54.44	59.06	4.62
ACADEMIC SUPPORT			
Professional Staff	1.00	1.00	0
Office Staff	1.33	1.33	0
Sub-Total	2.33	2.33	0
STUDENT SERVICES			
Administrative Staff	1.00	1.00	0
Professional Staff	1.45	1.45	0
Office Staff	2.00	2.00	0
Sub-Total	4.45	4.45	0
GENERAL ADMINISTRATION			
Administrative Staff	1.00	1.00	0
Professional Staff	1.00	1.00	0
Office Staff	2.50	2.50	0
Sub-Total	4.50	4.50	0
PUBLIC SERVICES			
Part-Time Instruction (FTE)	.21	.21	0
INSTITUTIONAL SUPPORT			
Office Staff	1.50	2.00	.50

(A) Number not in computer printout due to change in accounting and budgeting procedure for summer school salaries.
(B) Number inadvertently omitted from computer printout.

BLACK HAWK COLLEGE
PERSONNEL SUMMARY
1974-75 and 1975-76

Organizational Function and Personnel Classification	Number of Personnel (FTE) 1974-75 Actual	1975-76 Budget	Increase (Decrease)
OPERATION AND MAINTENANCE OF PHYSICAL FACILITIES			
Service Staff	6.00	6.00	0
AUXILIARY SERVICES			
Office Staff	.50	.50	0
EAST CAMPUS TOTAL	73.93	79.05	5.02
EAST CAMPUS SUMMARY			
Administrative	3.00	3.00	0
Professional	3.45	3.45	0
Full-Time Instruction	21.60	25.82	4.22
Part-Time Instruction	27.72	27.93	.21
Office Staff	10.83	10.83	0
Service Staff	6.33	8.02	1.69
Sabbatical Leave	1.00	0	(1.00)
East Campus Total	73.93	79.05	5.12
DISTRICT SUMMARY			
Administrative	17.75	18.00	.25
Professional	25.72	27.94	2.22
Full-Time Instruction	165.59	178.12	12.53
Part-Time Instruction (FTE)	161.64	158.96	(2.68)
Para-Professional Staff	0	1.00	1.00
Office Staff	80.65	80.90	.25
Service Staff	66.71	73.15	6.44
Sabbatical Leave	3.00	2.50	(.50)
DISTRICT TOTAL	521.06	540.57	19.51

BLACK HAWK COLLEGE
1975-76 BUDGET

APPENDIX D-11

CAPITAL OUTLAY ITEMS OVER $2,500

EDUCATIONAL FUND	
Quad Cities Campus:	
Machine Tool - Numerical control machine to replace present n/c machine which is limited in variety of instructional options which can be offered. (Present obsolete machine to be sold - estimated sales value - $40,000)	$70,000
Office Careers - replace worn out instructional typewriters and other instructional equipment	8,323
Adult Continuing Education - instructional equipment for art, home economics, and private pilot classes	3,012
General Instruction: Building of additional classrooms in present buildings to accomodate enrollment increases	6,000
Funds to purchase instructional equipment (physics, chemistry, music, audio-visual, educational television, and other programs) not qualifying for special State or Federal funding	40,000
Funds to purchase instruction equipment with 50% reimbursement ($25,000) from Title VI, program for physical education, music, mathematics, physics, biology, chemistry	50,000
Funds to purchase instructional equipment with 60% reimbursement ($30,000) from Illinois Board of Vocational Education, for electronics, mechanical technology design, mechanical technology manufacturing, machine tool, welding, apprentice, office careers, nursing, dental, law enforcement	50,000
Contingency for replacement equipment	5,000
Educational Television Center - television production equipment	2,900
President's Office - replacement of automobile with present vehicle to be traded in	2,800
Campus Services - microfilm equipment system to reduce records stored in boxes and improve present space utilization	7,250

BLACK HAWK COLLEGE
1975-76 BUDGET

CAPITAL OUTLAY ITEMS OVER $2,500

East Campus:	
Adult Basic Education - instructional equipment for ABE Center in Kewanee	4,000
General Instruction:	
Funds to purchase instructional equipment with 50% reimbursement ($25,000) from Title VI program (mechanical power service, office careers, chemistry, and English)	50,000
Funds to purchase instructional equipment with 60% reimbursement ($12,000) from Illinois Board of Vocational Education (mechanical power service)	20,000

APPENDIX E

COMPARATIVE STATISTICAL DATA FOR ALL COMMUNITY COLLEGES WITHIN A STATE SYSTEM

1. Fall Tuition Charges for Students in Public Community Colleges
2. Estimated Tax Rates for Community Colleges for Fiscal Year
3. Equalized Assessed Valuation/In-District Full-Time Equivalent Student Enrollments
4. Fiscal Year Audited Revenues for Operations - By Source (Per Cent)
5. Fiscal Year Audited Revenues for Operations - By Source (Dollars)
6. Total Revenue from State Appropriated Funds
7. Audited Fiscal Year Operation Expenditures - By Function (Dollars)
8. Audited Fiscal Year Operating Expenditures - By Function (Per Cent)
9. Audited Fiscal Year Expenditures - By Object (Dollars)
10. Audited Fiscal Year Expenditures - By Objects (Per Cent)
11. Instructional Cost Per Credit Hour for Programs
12. Unit Cost Analysis - Cost Per Student Credit Hour Per District
13. Unit Cost Analysis - Allocated Cost Per Student Credit Hour Per District

FALL TUITION CHARGES FOR STUDENTS IN ILLINOIS PUBLIC COMMUNITY COLLEGES
FISCAL YEARS 1966 AND 1971 THROUGH 1975

Dist. No.	District Name	Fiscal Year 1966	Fiscal Year 1971	Fiscal Year 1972	Fiscal Year 1973	Fiscal Year 1974	Fiscal Year 1975	Rank High to Low FY 1975
501	Kaskaskia	$ 2.00	$ 3.00	$ 4.00	$ 5.00	$ 5.00	$ 5.00	32
502	QDuPage	----	9.00	13.50	13.50	13.50	13.50	7
503	Black Hawk	5.50	8.00	11.50	11.50	12.50	12.50	9
504	Triton	5.00	5.00	7.00	9.00	9.00	11.00	10
505	QParkland	----	8.25	11.25	11.25	12.75	12.75	8
506	Sauk Valley	8.50	10.00	11.00	12.00	14.00	14.00	4
507	Danville	6.00	8.00	8.00	8.00	8.00	8.00	24
508	Chicago City	-0-	-0-	-0-	-0-	-0-	4.00	33
509	Elgin	5.00	10.00	10.00	10.00	10.00	10.00	14
510	Thornton	5.00	6.00	14.00	17.00	17.00	17.00	1
511	Rock Valley	3.60	12.50	15.00	15.00	15.00	15.00	2
512	Wm. R. Harper	----	10.00	12.00	12.00	14.00	14.00	4
513	Illinois Valley	3.00	4.00	4.00	5.00	6.00	6.00	30
514	Illinois Central	----	7.00	7.00	7.00	7.00	10.00	14
515	Prairie State	5.00	12.00	14.00	14.00	14.00	14.00	4
516	Waubonsee	----	8.00	8.00	8.00	8.00	8.00	24
517	QLake Land	----	4.88	4.88	4.88	4.88	7.50	28
518	QCarl Sandburg	----	6.00	6.00	7.50	7.50	7.50	28
519	Highland	9.00	8.00	8.00	8.00	8.00	10.00	14
520	Kankakee	----	11.00	11.00	11.00	11.00	11.00	10
521	Rend Lake	-0-	-0-	-0-	2.50	2.50	2.50	35
522	Belleville	-0-	5.00	5.00	5.00	8.00	8.00	24
523	Kishwaukee	----	8.00	8.00	8.00	10.00	10.00	14
524	Moraine Valley	----	6.50	10.00	10.00	10.00	10.00	14
525	Joliet	10.50	7.00	10.00	10.00	10.00	10.00	14
526	*QLincoln Land	----	6.75	6.75	8.25	8.25	8.25	23
527	Morton	-0-	6.00	10.00	10.00	10.00	10.00	14
528	McHenry	----	12.50	12.50	12.50	12.50	15.00	2
529	QIllinois Eastern	-0-	-0-	-0-	-0-	-0-	-0-	37
530	*QJohn A. Logan	----	2.25	2.25	2.25	2.25	2.25	36
531	*QShawnee	----	-0-	3.75	4.88	4.88	6.00	30
532	Lake County	----	9.00	9.00	9.00	10.00	11.00	10
533	Southeastern	-0-	-0-	-0-	3.00	3.00	3.00	34
534	Spoon River	4.00	6.00	6.00	6.00	8.00	8.00	24
535	Oakton	----	10.00	10.00	10.00	10.00	10.00	14
536	Lewis & Clark	----	5.00	5.00	10.00	10.00	10.00	14
537	QDecatur	----	----	----	9.00	9.00	10.50	13
	Low (Districts Charging)	$ 2.00	$ 2.25	$ 2.25	$ 2.25	$ 2.25	$ 2.25	
	High	10.50	12.50	15.00	17.00	17.00	17.00	
	Mean (Districts Charging)	5.55	7.57	8.70	8.86	9.30	9.59	
	Mean (All Districts)	3.79	6.52	7.73	8.38	8.79	9.33	
	Median (Districts Charging)	5.00	8.00	8.50	9.00	10.00	10.00	
	Median (All Districts)	4.00	6.88	8.00	9.00	9.00	10.00	
601	QSCC E. St. Louis	----	-0-	-0-	-0-	-0-	-0-	

---- College Not Open
-0- No Tuition Charged
Q Figures for colleges on quarter hour system are converted to semester hour equivalents
* Changed from the quarter system to the semester system in fiscal year 1975.
Source of Data: Illinois State Scholarship Commission

ESTIMATED TAX RATES FOR ILLINOIS PUBLIC COMMUNITY COLLEGES FOR FISCAL YEAR 1975 (¢ PER $100 ASSESSED VALUATION)

Dist. No.	District Name	Educ. Fund	Bldg/ Maint. Fund	Total Operating Funds	Rank	Bond & Int. Fund	Total-All Funds	Rank High to Low
501	Kaskaskia	17.5*	7.5*	25.0*	1	5.0	30.0	9
502	DuPage	8.0*	3.0*	11.0	36	5.0[b]	16.0	35
503	Black Hawk	12.0*	2.0*	14.0*	30	5.7	19.7	29
504	Triton	13.0*	2.0*	15.0*	25	8.9	23.9	18
505	Parkland	8.0*	10.0*	18.0*	18	4.5	22.5	20
506	Sauk Valley	12.0*	3.0*	15.0*	25	9.7	24.7	15
507	Danville	9.7	7.5*	17.2	21	0.0	17.2	34
508	Chicago City	17.5*	3.1	20.6	13	0.0[b]	20.6	25
509	Elgin	16.8	4.9	21.7	12	5.6	27.3	11
510	Thornton	10.0*	5.0*	15.0*	25	10.1	25.1	14
511	Rock Valley	8.5	3.0	11.5	35	2.2	13.7	36
512	Wm. R. Harper	11.0*	4.0*	15.0*	25	3.0	18.0	32
513	Illinois Valley	13.0*	4.0*	17.0*	22	7.4	24.4	16
514	Illinois Central	15.5	4.1	19.6	14	4.5	24.1	17
515	Prairie State	9.0*	3.0*	12.0*	34	9.6	21.6	23
516	Waubonsee	10.0*	3.0*	13.0*	31	6.9	19.9	27
517	Lake Land	10.0*	2.5*	12.5*	32	4.9	17.4	33
518	Carl Sandburg	12.0*	3.0*	15.0*	25	5.9	20.9	24
519	Highland	17.5*	7.5*	25.0*	1	9.7	34.7	6
520	Kankakee	14.0*	4.0*	18.0*	18	7.8	25.8	13
521	Rend Lake	20.0*	5.0*	25.0	1	15.0	40.0	2
522	Belleville	13.2*	2.8*	16.0*	23	4.1	20.1	26
523	Kishwaukee	12.5	5.0*	17.5	20	6.4	23.9	18
524	Moraine Valley[a]	17.9*	5.1*	23.0*	10	10.0	33.0	8
525	Joliet	7.5*	5.0*	12.5*	32	10.0	22.5	20
526	Lincoln Land	12.0	4.0*	16.0	23	3.8	19.8	28
527	Morton	17.5*	7.5*	25.0*	1	9.6	34.6	7
528	McHenry	7.0*	3.0*	10.0*	37	5.0	15.0	37
529	Illinois Eastern	17.5*	7.5*	25.0*	1	11.3	36.3	4
530	John A. Logan	19.7	4.9	24.6	9	11.1	35.7	5
531	Shawnee	20.0*	5.0*	25.0*	1	26.0	51.0	1
532	Lake County	13.0*	6.0*	19.0*	16	3.1	22.1	22
533	Southeastern	20.0*	5.0*	25.0*	1	15.0	40.0	2
534	Spoon River	19.0	4.0	23.0	10	7.0	30.0	9
535	Oakton	14.5	5.0*	19.5	15	0.0	19.5	30
536	Lewis & Clark	15.0*	10.0*	25.0*	1	2.3	27.3	11
537	Decatur	15.0*	4.0*	19.0*	16	0.0	19.0	31
601	SCC E. St. Louis	100% State Funded						

* At maximum athorized rate

[a] Indicate legal maximum rates at 17.5¢ in the Education Fund and 5.0¢ in the Building/Maintenance Fund

[b] Rates not given for FY 1975; used FY 1974 rates

Source of Data: 1974 RAMP/CC Table 1.0

APPENDIX E-3

ILLINOIS COMMUNITY COLLEGE BOARD
OPERATING FINANCE REPORT

February, 1975

EQUALIZED ASSESSED VALUATION/IN-DISTRICT FULL-TIME EQUIVALENT STUDENT ENROLLMENTS
USED IN CALCULATING EQUALIZATION FUNDING FOR FISCAL YEARS 1974 THROUGH 1976

Dist. No.	District Name	1971 Equalized Assessed Valuation	Fall 1972 In-Dist. FTE	1971 EAV Per Fall, 1972 In-Dist. FTE	1972 Equalized Assessed Valuation	FY 1973 Apport. In-Dist. FTE*	1972 EAV Per FY 1973 Apport. In-Dist. FTE	Adjusted** 1973 EAV	Fall 1974 In-Dist. FTE	EAV/FTE	Rank High to Low
501	Kaskaskia	$ 282,220,150	981	$287,686	$ 284,628,000	944	$301,513	$ 387,807,000	1,230	313,664	31
502	DuPage	2,829,904,702	5,863	482,672	2,941,594,000	5,543	530,686	3,087,968,000	6,955	443,993	19
503	Black Hawk	915,062,000	3,004	304,614	875,023,000	2,969	294,720	1,083,136,000	4,223	256,485	34
504	Triton	1,828,748,932	4,744	385,487	1,846,181,000	5,064	364,570	2,035,562,000	6,368	319,654	30
505	Parkland	1,269,850,000	2,294	553,553	1,240,176,000	2,210	561,166	1,362,336,000	2,720	500,856	9
506	Sauk Valley	466,153,000	1,056	441,432	-442,804,000	1,110	398,923	541,691,000	1,291	419,590	21
507	Danville	274,988,044	1,134	242,493	268,039,000	1,104	242,789	470,197,000	1,574	298,727	32
508	Chicago City	12,671,919,177	26,712	474,291	13,173,938,000	30,150	436,947	12,563,894,000	32,862	382,323	22
509	Elgin	559,813,664	1,896	295,260	607,486,000	1,533	396,273	797,947,000	1,778	448,789	16
510	Thornton	890,824,817	2,677	332,770	928,807,000	2,654	349,965	909,064,000	2,755	329,969	29
511	Rock Valley	1,399,234,000	2,912	480,506	1,342,708,000	2,870	467,843	1,438,468,000	2,801	513,555	8
512	Wm. R. Harper	1,734,312,488	4,248	408,265	1,805,026,000	3,903	462,471	2,016,953,000	4,390	459,443	15
513	Illinois Valley	725,764,232	1,598	454,159	828,379,000	1,451	570,902	863,959,000	1,817	475,487	14
514	Illinois Central	1,704,753,317	4,238	402,254	1,737,590,000	4,148	418,898	1,904,514,000	4,249	448,226	17
515	Prairie State	688,180,720	1,804	381,474	714,257,000	1,929	370,273	700,228,000	1,929	363,001	24
516	Waubonsee	834,606,584,	1,807	461,874	812,837,000	1,569	518,061	874,613,000	1,992	493,063	10
517	Lake Land	520,952,439	1,422	366,351	533,212,000	1,404	379,781	795,967,000	1,819	437,585	20
518	Carl Sandburg	338,368,159	805	420,333	317,491,000	768	413,400	643,548,000	1,037	620,586	6
519	Highland	346,962,688	907	357,698	332,184,000	910	365,037	352,784,000	987	357,431	26
520	Kankakee	487,707,518	1,076	453,259	482,514,000	996	484,452	600,895,000	1,252	479,948	12
521	Rend Lake	248,813,402	855	291,009	226,239,000	787	287,470	234,695,000	883	265,793	33
522	Belleville	517,932,944	2,680	193,258	547,095,000	2,614	209,294	1,191,838,000	3,576	333,288	28
523	Kishwaukee	327,271,359	908	360,431	372,492,000	951	391,685	384,508,000	1,072	358,683	25
524	Moraine Valley	1,252,934,160	3,042	411,878	1,304,842,000	3,123	417,817	1,279,365,000	3,442	371,692	23
525	Joliet	1,285,584,303	2,581	498,095	1,334,396,000	2,751	485,059	1,606,707,000	3,328	482,785	11
526	Lincoln Land	957,590,783	2,303	415,801	919,472,000	2,039	450,943	1,317,772,000	1,939	679,614	4
527	Morton	655,138,684	1,331	492,215	647,750,000	1,353	478,751	611,732,000	1,160	527,355	7
528	McHenry	515,000,000	783	657,726	499,209,000	764	653,415	554,346,000	848	653,710	5
529	Illinois Eastern	477,046,062	2,303	207,141	427,031,000	2,211	193,139	431,918,000	2,581	167,345	37
530	John A. Logan	306,448,855	1,151	266,245	291,215,000	1,226	237,533	322,226,000	1,289	255,938	35
531	Shawnee	170,507,160	838	203,469	159,769,000	793	201,474	162,320,000	718	226,072	36
532	Lake County	1,074,790,461	2,414	445,232	1,190,861,000	2,451	485,867	1,253,147,000	2,651	472,707	13
533	Southeastern	204,938,609	644	318,228	183,463,000	667	275,057	181,435,000	534	339,766	27
534	Spoon River	224,771,429	575	390,906	276,814,000	434	637,820	527,352,000	539	978,390	1
535	Oakton	1,474,483,076	1,968	749,229	1,584,759,000	2,134	742,628	1,634,906,000	2,086	783,752	2
536	Lewis & Clark	710,820,649	1,464	485,533	716,442,000	1,585	452,014	818,921,000	1,850	442,660	18
537	Decatur	352,537,070	548	643,315	347,135,000	464	748,136	698,475,000	967	722,311	3
Total Statewide		$41,526,935,637	97,629	$425,355	$42,543,268,000	99,576	$427,244	$46,441,194,000	113,351	409,711	

* It should be noted that, for the first time, audited figures for the previous fiscal year were used instead of tenth day figures for the fall of the current fiscal year.

** Adjusted to reflect SB 1188 annexations taking effect in 1974.

Source of Data: ICCB and Department of Local Government Affairs Records

J-15

ILLINOIS COMMUNITY COLLEGE BOARD
OPERATING FINANCE REPORT

APPENDIX E-4

FISCAL YEAR 1974 AUDITED REVENUES FOR OPERATIONS - BY SOURCE
IN ILLINOIS PUBLIC COMMUNITY COLLEGES

February, 1975

Dist. No.	District Name	Local Revenue				ICCB Grants	Other State Sources	Voc-Ed. Sources	Federal Funding	Other	Total Revenue
		Local Taxes	Charge-Back	Student Tuition	Student Fees						
501	Kaskaskia	34.4%	10.2%	8.6%	1.1%	37.3%	.5%	6.8%	0 %	1.1%	100.0%
502	DuPage	33.1	.9	21.1	.3	34.6	4.7	3.0	.1	2.2	100.0
503	Black Hawk	21.0	1.9	25.3	.9	41.3	2.0	4.0	2.0	1.6	100.0
504	Triton	26.0	5.0	23.5	.7	36.5	.3	3.5	2.0	2.5	100.0
505	Parkland	40.3	4.9	19.5	.1	30.8	1.6	-	.6	2.2	100.0
506	Sauk Valley	29.0	4.4	22.5	.3	34.0	-	3.5	3.5	2.8	100.0
507	Danville	16.8	11.2	18.0	1.1	47.8	.3	1.9	.7	2.2	100.0
508	Chicago	40.1	.5	-	3.3	44.1	-	-	6.4	5.4	100.0
509	Elgin	36.9	4.5	17.2	2.5	32.8	.5	4.8	-	.8	100.0
510	Thornton	23.2	.6	33.5	.3	37.0	.3	3.5	.7	.9	100.0
511	Rock Valley	27.9	.4	29.4	2.0	35.7	-	3.1	.2	1.3	100.0
512	Wm. R. Harper	30.3	4.6	24.7	2.2	35.2	.2	-	.1	2.7	100.0
513	Illinois Valley	45.3	2.3	10.0	1.0	33.1	-	2.1	.2	6.0	100.0
514	Illinois Central	41.0	-	16.5	.7	31.4	-	6.0	.6	3.8	100.0
515	Prairie State	24.7	.8	30.8	-	37.1	4.6	-	-	2.0	100.0
516	Waubonsee	44.5	2.8	13.7	1.7	31.7	.2	1.3	.7	3.4	100.0
517	Lake Land	22.0	13.0	12.0	3.8	43.4	.4	2.3	.2	3.2	100.0
518	Carl Sandburg	30.2	7.8	14.8	1.3	37.4	.6	5.7	-	1.2	100.0
519	Highland	44.3	4.2	13.6	3.3	29.1	-	3.7	-	1.8	100.0
520	Kankakee	34.8	2.8	17.8	2.2	28.6	3.0	6.6	.9	3.3	100.0
521	Rend Lake	40.3	5.5	5.0	.9	47.2	-	-	.1	1.0	100.0
522	Belleville	16.4	5.2	18.4	2.4	52.7	-	4.5	.3	.1	100.0
523	Kishwaukee	35.2	-	20.4	-	38.4	-	-	3.6	2.4	100.0
524	Moraine Valley	43.2	.6	18.3	.1	33.2	-	2.7	.1	1.8	100.0
525	Joliet	31.3	3.2	18.4	-	46.7	-	-	-	.4	100.0
526	Lincoln Land	35.3	7.5	16.3	.5	35.3	.7	2.5	.3	1.6	100.0
527	Morton	47.5	-	16.1	3.5	23.8	-	1.1	-	8.0	100.0
528	McHenry	34.1	2.1	26.9	-	35.0	.1	-	.8	1.0	100.0
529	Illinois Eastern	30.8	3.2	-	1.6	54.7	.2	8.5	-	1.0	100.0
530	John A. Logan	36.3	1.5	4.5	2.7	51.6	-	1.7	-	1.7	100.0
531	Shawnee	29.1	.9	8.7	.4	47.2	8.7	4.8	-	.2	100.0
532	Lake County	43.3	3.3	16.6	-	29.3	-	3.5	1.0	3.0	100.0
533	Southeastern	41.1	1.5	6.6	.2	41.4	1.2	5.3	.9	1.8	100.0
534	Spoon River	35.2	15.3	10.1	1.1	27.2	.3	3.6	.3	6.4	100.0
535	Oakton	48.0	5.5	16.5	.8	23.7	.2	1.4	.4	3.5	100.0
536	Lewis & Clark	44.6	3.8	15.3	1.3	29.1	-	3.6	.3	2.0	100.0
537	Decatur	42.7	9.9	15.0	0	29.7	-	.7	.5	1.5	100.0
Total All Districts		35.5%	2.8%	13.8%	1.6%	38.2%	.3%	2.1%	2.2%	3.2%	100.0%

ILLINOIS COMMUNITY COLLEGE BOARD
OPERATING FINANCE REPORT

February, 1975

FISCAL YEAR 1974 AUDITED REVENUES FOR OPERATIONS - BY SOURCE
IN ILLINOIS PUBLIC COMMUNITY COLLEGES

Dist. No.	District Name	Local Revenue: Local Taxes	Local Revenue: Charge-Back	Local Revenue: Student Tuition	Local Revenue: Student Fees	ICCB Grants	Other State Sources	Voc-Ed Sources	Federal Funding	Other	Total Revenue	Total Local Revenue	Percentage of Local to Total Revenue	Rank High to Low
501	Kaskaskia	$ 756,262	$ 224,677	$ 188,990	$ 25,024	$ 820,329	$ 10,133	$ 150,322	$ 546	$ 25,189	$ 2,201,472	$ 1,194,953	54.3%	25
502	DuPage	3,385,343	89,679	2,165,165	33,214	3,546,312	487,596	313,055	10,996	226,630	10,257,990	5,673,401	55.3	23
503	Black Hawk	1,264,351	113,157	1,523,627	57,223	2,481,105	117,984	240,800	108,341	97,880	6,004,468	2,958,358	49.3	29
504	Triton	2,785,324	531,500	2,520,565	83,407	3,924,485	32,853	373,485	209,808	273,106	10,734,533	5,920,796	55.2	24
505	Parkland	2,402,560	294,258	1,161,264	4,536	1,835,525	94,420	--	34,403	134,003	5,960,969	3,862,618	64.8	6
506	Sauk Valley	669,765	103,359	523,598	7,386	791,683	--	82,691	82,644	64,010	2,326,136	1,304,108	56.1	21
507	Danville	473,756	317,866	507,885	31,075	1,352,177	7,887	53,246	19,571	62,838	2,826,301	1,330,582	47.1	32
508	Chicago	21,771,985	291,761	--	1,795,315	23,908,547	--(1)	--(2)	3,489,121	2,911,100	54,167,829	23,859,061	44.0	34
509	Elgin	1,208,497	147,362	563,134	83,413	1,074,271	18,129	157,165	--	27,161	3,279,132	2,002,406	61.1	13
510	Thornton	1,314,843	35,361	1,902,831	15,892	2,092,632	16,374	201,547	41,341	49,565	5,670,386	3,268,927	57.6	18
511	Rock Valley	1,401,182	22,727	1,480,032	92,819	1,799,457	--	158,910	10,302	65,751	5,031,180	2,996,760	59.6	14
512	Wm. R. Harper	2,946,156	444,066	2,397,055	212,408	3,416,760	24,633	--	7,804	267,627	9,716,509	5,999,685	61.7	11
513	Illinois Valley	1,389,890	72,574	306,467	29,772	1,015,019	--	64,821	5,000	185,347	3,068,890	1,798,703	58.6	16
514	Illinois Central	3,309,978	--	1,329,717	54,543	2,539,454	--	479,965	50,011	309,383	8,073,651	4,694,238	58.1	17
515	Prairie State	806,798	26,572	1,005,256(3)	--	1,213,864	149,769(4)	--	--	62,426	3,264,685	1,838,626	56.3	20
516	Waubonsee	1,557,113	99,703	479,807	59,193	1,111,998	6,503	44,210	25,992	121,180	3,505,699	2,195,816	62.6	9
517	Lake Land	640,089	377,129	337,303	111,579	1,260,826	11,193	67,095	7,145	94,633	2,906,992	1,466,100	50.4	29
518	Carl Sandburg	481,347	124,159	236,788	20,960	597,620	9,702	107,021	--	19,109	1,596,706	863,254	54.1	26
519	Highland	876,413	83,160	268,896	66,546	577,117	--	73,518	--	36,674	1,982,324	1,295,015	65.3	4
520	Kankakee	879,429	70,326	448,131	56,799	722,500	74,597	166,111	22,902	83,290	2,524,085	1,454,685	57.6	18
521	Rend Lake	574,923	78,621	70,221	12,429	673,618	--	--	1,859	14,029	1,425,700	736,194	51.6	28
522	Belleville	791,571	266,102	934,041	121,496	2,673,311	--	230,000	14,174	42,569	5,073,264	2,113,210	41.7	35
523	Kishwaukee (5)	695,306	--	401,997	--	756,944	--	--	71,885	46,554	1,972,686	1,097,303	55.6	22
524	Moraine Valley	2,761,510	40,802	1,173,077	9,949	2,128,255	--	174,016	9,212	115,252	6,412,073	3,985,338	62.2	10
525	Joliet	1,759,005	177,902	1,033,433	--	2,626,988	--	--	--	23,012	5,620,340	2,970,340	52.8	27
526	Lincoln Land	1,452,866	310,877	674,253	22,670	1,459,784	31,091	104,915	12,668	64,643	4,133,767	2,460,666	59.6	15
527	Morton	1,516,520	--	516,585	112,601	762,901	--	35,221	--	256,276	3,200,104	2,145,706	67.1	3
528	McHenry	518,264	32,129	409,955(3)	--	534,475	2,595	--	12,633	16,088	1,526,139	960,348	62.9	8
529	Illinois Eastern	1,090,469	115,142	--	55,438	1,935,698	5,750	301,768	--	34,753	3,539,018	1,261,049	35.6	37
530	John A. Logan	710,101	30,125	88,444	53,667	1,013,344	--	34,304	--	33,628	1,963,613	882,337	44.9	33
531	Shawnee	395,942	12,942	119,610	6,127	647,830	119,749	65,723	--	3,347	1,371,270	534,621	39.0	36
532	Lake County	2,378,200	181,452	914,817	--	1,610,508	--	192,798	55,621	163,582	5,496,978	3,474,469	63.2	7
533	Southeastern	436,102	15,784	69,661	2,455	440,329	12,622	56,139	9,953	19,040	1,062,085	524,092	49.3	30
534	Spoon River	514,375	224,491	148,778	16,204	399,020	11,650	52,140	5,000	93,809	1,465,468	903,849	61.7	11
535	Oakton	3,209,336	369,667	1,103,623	57,088	1,583,218	12,755	95,020	28,768	233,256	6,692,731	4,739,714	70.8	1
536	Lewis & Clark	1,728,336	148,270	596,432	49,592	1,132,934	--	139,967	13,922	78,368	3,887,821	2,522,630	64.9	5
537	Decatur	708,519	164,010	247,444	162	493,083	--	12,129	9,201	25,734	1,660,282	1,120,135	67.5	2
	Total Class I Dists.	$71,562,123	$5,637,712	$27,848,882	$3,360,982	$76,953,921	$1,257,985	$4,228,102	$4,370,853	$6,382,442	$201,603,002	$108,409,599	53.8	(Mean)
601	SCC E. St. Louis - Audit not available													
	Total All Districts	$71,562,123	$5,637,712	$27,848,882	$3,360,982	$76,953,921	$1,257,985	$4,228,102	$4,370,853	$6,382,442	$201,603,002			
												Low	35.6	
												Median	57.6	
												High	70.8	

(1) Included in ICCB grants - breakdown not given
(2) Included in Federal funding - breakdown not given
(3) Tuition and fees - breakdown not given
(4) State and Federal programs - breakdown not given
(5) Breakdown given in Local, State, Federal, tuition and Other only

Source of Data: Fiscal year 1974 college audits

J-17

Appendix E-5 (J-17)

APPENDIX E-6

ILLINOIS COMMUNITY COLLEGE BOARD
OPERATING FINANCE REPORT

February, 1975

TOTAL REVENUE FROM STATE APPROPRIATED FUNDS
FOR ILLINOIS PUBLIC COMMUNITY COLLEGES
FOR FISCAL YEAR 1974

Dist. No.	District Name	Apportionment Grants: Flat Grant	Apportionment Grants: Supplemental Non-Business Occupational	Apportionment Grants: Equalization	Project Grants: Public Service	Project Grants: Disadvantaged Students	Appropriation to ISSC: Regular	Appropriation to ISSC: Veterans	Appr.. to IBVER	Appro. to OSPI	Total-State Appropriated Funds
501	Kaskaskia	$ 676,592	$ 48,195	$ 96,542	$ --*	$ --	$ 36,070	$ 22,347	$ 61,851	$ --	$ 941,597
502	DuPage	3,368,788	175,948	--	30,000	27,800	147,520	342,655	174,684	--	4,267,395
503	Black Hawk	2,029,550	123,565	260,163	37,800	20,100	236,400	203,224	125,950	178,243	3,214,995
504	Triton	3,651,817	260,205	--	9,869	10,000	99,610	188,657	248,226	56,995	4,525,379
505	Parkland	1,539,515	95,345	--	36,800	37,459	213,730	118,460	83,073	--	2,124,382
506	Sauk Valley	739,871	48,350	--	--	--	88,750	85,549	34,938	280	997,738
507	Danville	889,289	59,240	181,219	195	8,909	60,360	51,164	99,402	80,965	1,430,743
508	Chicago City	18,202,872	659,275	--	215,000	757,103	50,620	6,280	980,767	1,136,375	22,008,292
509	Elgin	994,838	58,675	80,597	9,909	21,792	43,400	63,839	94,654	7,500	1,375,204
510	Thornton	1,880,974	85,320	126,330	1,281	10,000	288,510	184,509	107,240	104,175	2,788,339
511	Rock Valley	1,713,766	86,320	--	20,893	14,850	189,875	250,335	86,836	--	2,362,875
512	Wm. R. Harper	2,917,570	165,775	--	8,893	10,000	89,840	190,697	165,563	30,904	3,579,242
513	Illinois Valley	982,748	44,360	--	4,877	1,670	42,740	29,825	58,216	--	1,164,436
514	Illinois Central	2,521,698	158,163	--	27,000	50,000	56,810	148,443	164,596	--	3,126,710
515	Prairie State	1,134,794	80,480	--	2,645	10,000	91,230	130,771	111,719	5,670	1,567,309
516	Waubonsee	1,085,279	48,100	--	27,273	40,000	30,965	75,374	55,218	31,040	1,393,249
517	Lake Land	1,121,674	90,460	--	39,722	10,000	77,560	35,144	98,266	--	1,472,826
518	Carl Sandburg	551,731	43,938	--	--	10,000	39,190	44,241	53,511	3,704	746,315
519	Highland	552,706	23,911	10,149	--	10,000	45,080	32,261	41,183	6,775	722,065
520	Kankakee	767,565	44,635	--	15,325	33,530	43,590	63,068	82,360	94,644	1,144,317
521	Rend Lake	501,683	30,336	78,991	--	--	9,820	7,017	71,480	2,223	701,550
522	Belleville	1,975,708	106,345	608,548	8,900	--	83,090	135,900	130,371	--	3,048,862
523	Kishwaukee	648,647	51,255	4,377	--	--	47,320	69,435	71,705	--	892,739
524	Moraine Valley	2,001,867	86,633	--	29,374	--	66,005	106,971	129,338	7,680	2,427,868
525	Joliet	1,941,594	111,155	--	20,853	10,000	85,080	126,288	75,535	31,150	2,401,655
526	Lincoln Land	1,398,804	60,980	--	12,400	3,822	64,385	182,928	75,352	--	1,798,671
527	Morton	726,347	36,545	--	1,319	2,000	32,775	52,846	51,795	--	903,627
528	McHenry	510,064	24,430	--	1,192	35,800	26,300	48,158	18,209	9,796	673,949
529	Illinois Eastern	1,397,712	84,950	448,658	80,000	33,000	19,555	6,020	150,851	3,859	2,224,605
530	John A. Logan	763,884	26,100	166,317	--*	10,000	11,375	7,149	40,603	5,400	1,030,828
531	Shawnee	504,218	38,243	105,369	--*	--	11,505	10,670	62,436	--	732,441
532	Lake County	1,517,740	88,895	--	1,916	29,200	39,850	107,828	104,400	1,200	1,891,029
533	Southeastern	379,232	28,110	39,479	--*	9,940	7,460	8,421	40,687	--	513,329
534	Spoon River	367,355	31,315	--	--	10,000	21,350	13,230	31,308	--	474,558
535	Oakton	1,507,756	45,475	--	52,404	10,000	23,245	42,820	56,601	--	1,738,301
536	Lewis & Clark	1,055,656	56,700	--	20,571	50,000	85,320	176,409	71,666	---	1,516,322
537	Decatur	471,389	11,400	13,263	7,032	9,779	17,755	71,104	8,203	1,235	611,160
	Total-Class I Dists.	$64,993,293	$3,319,127	$2,220,002	$723,443	$1,296,754	$2,623,840	$3,440,037	$4,118,793	$1,799,813	$84,535,102
601	SCC E. St. Louis	100% State Funded			1,365	100,300	175		56,471	6,250	164,561
	Total-All Districts	$64,993,293	$3,319,127	$2,220,002	$724,808	$1,397,054	$2,624,015	$3,440,037	$4,175,264	$1,806,063	$84,699,663

Source of Data: ICCB Records; also the ISSC, IBVER, and OSPI

APPENDIX E-7

February, 1975

ILLINOIS COMMUNITY COLLEGE BOARD
OPERATING FINANCE REPORT

AUDITED FISCAL YEAR 1974 OPERATING EXPENDITURES - BY FUNCTION
IN ILLINOIS PUBLIC COMMUNITY COLLEGES

Dist. No.	District Name	Instruction	Academic Support	Student Services	Public Services	Data Processing	Independent Operations	Operation & Maint.	General Admins.	Inst. Support	Total
501	Kaskaskia	$ 1,318,682	$ 131,135	$ 92,617	$ 4,102	$ 44,847	$ 14,015	$ 132,155	$ 145,300	$ 416,017	$ 1,998,870
502	DuPage	5,825,810	666,362	664,666	--	452,028	--	1,397,775	522,321	824,872	10,353,834
503	Black Hawk	3,428,778	290,233	389,756	4,167	157,304	--	772,679	297,334	180,342	5,520,593
504	Triton	5,477,119	469,719	738,760	--	303,425	77,375	1,420,580	439,606	1,102,312	10,028,896
505	Parkland	2,859,841	276,332	400,241	--	35,168	--	683,271	266,547	442,931	4,964,331
506	Sauk Valley	1,096,032	108,091	235,243	3,710	96,867	--	429,196	183,733	69,812	2,222,684
507	Danville	1,581,549	156,787	303,566	--	120,258	15,960	448,331	347,329	89,434	3,063,214
508	Chicago	37,349,289	1,229,233	3,833,286	65,172	350,431	--	4,850,600	2,797,134	2,700,351	53,175,496
509	Elgin	1,938,886	140,998	158,002	--	91,032	--	411,397	279,179	349,318	3,368,812
510	Thornton	2,595,179	122,001	392,623	255,575	--	--	688,210	415,851	980,454	5,449,893
511	Rock Valley	2,437,595	211,571	301,063	66,458	140,085	47,575	788,747	399,452	297,680	4,690,226
512	Wm. R. Harper	4,084,937	629,608	781,476	20,929	359,444	--	1,285,437	456,924	553,394	8,172,149
513	Illinois Valley	1,537,878	165,628	194,202	26,059	101,057	147,273	410,873	134,321	119,284	2,836,575
514	Illinois Central	4,020,598	273,626	474,381	--	284,489	--	1,181,045	349,530	374,430	6,958,099
515	Prairie State	2,008,364	126,939	205,349	--	140,452	--	238,941	264,228	22,643	3,006,916
516	Waubonsee	1,505,799	169,764	199,522	59,748	165,093	38,220	381,278	169,527	153,124	2,834,075
517	Lake Land	1,928,328	109,489	212,541	21,807	--	--	379,444	171,296	218,680	3,041,585
518	Carl Sandburg	807,270	97,790	126,282	--	65,478	--	242,128	112,608	117,068	1,568,624
519	Highland	888,732	98,508	163,317	90,428	--	--	239,308	157,518	214,030	1,851,841
520	Kankakee	1,023,473	177,860	238,457	137,362	--	--	321,043	200,636	215,994	2,314,825
521	Rend Lake	816,905	75,513	67,613	44,473	--	--	234,410	80,025	164,234	1,491,173
522	Belleville	3,138,046	269,525	307,795	88,690	--	--	471,267	243,760	176,424	4,695,607
523	Kishwaukee	1,109,756	59,303	93,630	53,304	37,482	--	160,276	122,824	21,476	1,658,051
524	Moraine Valley	2,822,789	510,730	548,165	206,842	--	--	710,658	575,892	660,178	6,035,254
525	Joliet	3,290,793	213,498	412,753	2,485	--	--	668,669	299,426	659,897	5,547,521
526	Lincoln Land	2,472,649	310,819	386,105	82,765	102,459	--	483,945	204,479	161,494	4,204,715
527	Morton	1,368,794	95,760	250,959	125,225	155,375	92,824	333,274	219,688	94,161	2,736,060
528	McHenry	808,954	109,467	119,957	59,103	--	126,451	25,820	380,891	97,312	1,727,955
529	Illinois Eastern	1,743,428	101,766	202,872	9,855	--	--	248,152	357,085	311,563	2,974,721
530	John A. Logan	1,133,687	114,235	165,212	--	--	--	355,556	191,348	--	1,960,038
531	Shawnee	716,034	34,301	203,990	51,131	11,979	--	96,304	93,163	63,388	1,270,290
532	Lake County	2,612,702	266,663	343,984	19,953	200,539	--	307,952	261,787	376,935	4,390,515
533	Southeastern	596,924	60,929	69,791	18,040	--	16,947	87,769	85,430	80,573	1,016,403
534	Spoon River	805,207	65,284	103,190	--	21,650	86,115	71,046	81,876	192,712	1,427,080
535	Oakton	3,035,390	378,216	469,871	--	347,452	43,961	861,477	294,480	279,218	5,710,065
536	Lewis & Clark	1,746,734	133,706	304,694	--	54,380	32,529	507,901	290,698	227,414	3,298,056
537	Decatur	693,237	128,022	141,509	48,899	--	--	79,833	99,639	285,697	1,476,836
	Total Class I Dists.	$112,326,168	$8,579,511	$14,297,440	$1,566,282	$3,838,774	$731,245	$22,406,747	$12,000,865	$13,294,846	$189,041,878
601	SCC E. St. Louis	Audit not available.									
	Total All Districts	$112,326,168	$8,579,511	$14,297,440	$1,566,282	$3,838,774	$731,245	$22,406,747	$12,000,865	$13,294,846	$189,041,878
	Percentages	59.4	4.5	7.6	.8	2.0	.4	11.9	6.4	7.0	100.0

Source of Data: Fiscal Year 1974 college audits

APPENDIX E-8

ILLINOIS COMMUNITY COLLEGE BOARD
OPERATING FINANCE REPORT

February, 1975

AUDITED FISCAL YEAR 1974 OPERATING EXPENDITURES - BY FUNCTION -
IN ILLINOIS PUBLIC COMMUNITY COLLEGES

Dist. No.	District Name	Instruction	Academic Support	Student Services	Public Services	Data Processing	Independent Operations	Operation & Maint.	General Admins.	Inst. Support	Total
501	Kaskaskia	51.0%	6.6%	4.6%	.2%	2.2%	.7%	6.6%	7.3%	20.8%	100.0%
502	DuPage	56.4	6.4	6.4	--	4.3	-	13.5	5.0	8.0	100.0
503	Black Hawk	62.2	5.2	7.1	.1	2.8	--	14.0	5.4	3.2	100.0
504	Triton	54.6	4.7	7.4	-	3.0	.7	14.2	4.4	11.0	100.0
505	Parkland	57.6	5.6	8.0	--	.7	--	13.8	5.4	8.9	100.0
506	Sauk Valley	49.7	4.8	10.6	.1	4.3	-	19.3	8.2	3.0	100.0
507	Danville	52.0	5.1	10.0	--	4.0	.5	14.6	11.3	3.0	100.0
508	Chicago	70.4	2.3	7.2	.1	.6	--	9.1	5.3	5.0	100.0
509	Elgin	57.6	4.2	4.7	--	2.7	--	12.2	8.3	10.3	100.0
510	Thornton	47.7	2.2	7.2	4.7	-	-	12.6	7.6	18.0	100.0
511	Rock Valley	51.9	4.5	6.4	1.4	3.	1.0	17.0	8.5	6.3	100.0
512	Wm. R. Harper	50.4	7.7	9.5	.2	4.3	-	15.7	5.5	6.7	100.0
513	Illinois Valley	54.6	5.8	6.8	.9	3.5	5.1	14.4	4.7	4.2	100.0
514	Illinois Central	58.0	4.0	6.8	-	4.0	-	16.9	5.0	5.3	100.0
515	Prairie State	67.7	4.2	6.8	-	4.6	-	8.0	8.7	-	100.0
516	Waubonsee	53.4	6.0	7.0	2.1	5.8	1.0	13.4	5.9	5.4	100.0
517	Lake Land	64.2	3.6	7.0	.1	-	-	12.4	5.6	7.1	100.0
518	Carl Sandburg	51.8	6.2	8.0	-	4.1	-	15.4	7.1	7.4	100.0
519	Highland	48.1	5.3	8.8	4.8	-	-	13.0	8.5	11.5	100.0
520	Kankakee	44.4	7.6	10.3	6.0	-	-	13.8	8.6	9.3	100.0
521	Rend Lake	55.5	5.0	4.5	3.0	-	-	15.7	5.3	11.0	100.0
522	Belleville	67.0	5.7	6.5	2.0	-	-	10.0	5.1	3.7	100.0
523	Kishwaukee	67.2	3.5	5.6	3.2	2.2	-	9.6	7.4	1.3	100.0
524	Moraine Valley	46.9	8.4	9.1	3.4	-	-	11.7	9.5	11.0	100.0
525	Joliet	59.5	3.8	7.4	0	-	-	12.0	5.3	12.0	100.0
526	Lincoln Land	59.1	7.3	9.1	2.0	2.4	-	11.5	4.8	3.8	100.0
527	Morton	50.2	3.5	9.1	4.5	5.6	3.6	12.1	8.0	3.4	100.0
528	McHenry	46.9	6.3	7.0	3.4	-	7.3	1.5	22.0	5.6	100.0
529	Illinois Eastern	58.8	3.4	7.0	.3	-	-	8.3	11.7	10.5	100.0
530	John A. Logan	58.0	5.8	8.4	-	-	-	18.1	9.7	-	100.0
531	Shawnee	56.5	2.7	16.0	4.0	1.0	-	7.5	7.3	5.0	100.0
532	Lake County	60.0	6.0	8.0	0	4.5	-	7.0	6.0	8.5	100.0
533	Southeastern	58.9	6.0	6.8	1.7	-	1.6	9.6	8.4	8.0	100.0
534	Spoon River	56.6	4.5	7.2	-	1.5	6.0	5.0	5.7	13.5	100.0
535	Oakton	53.5	6.6	8.2	-	6.0	.7	15.0	5.1	4.9	100.0
536	Lewis & Clark	53.0	4.0	9.2	-	1.6	1.0	15.4	8.8	7.0	100.0
537	Decatur	47.2	8.5	9.5	3.3	-	-	5.4	6.7	19.3	100.0
Total All Districts		59.4	4.5	7.6	.8	2.0	.4	11.9	6.4	7.0	100.0%

J-20

ILLINOIS COMMUNITY COLLEGE BOARD
OPERATING FINANCE REPORT

February, 1975

AUDITED FISCAL YEAR 1974 EXPENDITURES - BY OBJECT
IN ILLINOIS PUBLIC COMMUNITY COLLEGES

Dist. No.	District Name	Salaries	Employee Benefits	Contract Services	General Materials	Travel	Fixed Charges	Utilities	Capital Outlay	Other	Total
501	Kaskaskia	$ 1,348,831	$ 70,156	$ 28,969	$ 131,665	$ 17,709	$ 92,275	$ 106,173	$ 33,317	$ 169,775	$ 1,998,870
502	DuPage	7,705,260	227,389	257,351	591,505	94,362	375,323	431,186	428,189	243,269	10,353,834
503	Black Hawk	4,164,229	161,478	149,438	389,686	50,256	179,589	270,443	118,662	36,812	5,520,593
504	Triton	7,633,944	213,724	217,109	689,396	93,928	282,808	286,452	478,629	132,906	10,028,896
505	Parkland	3,703,312	65,476	165,076	289,555	54,934	89,509	209,434	217,582	169,453	4,964,331
506	Sauk Valley	1,668,710	27,063	39,354	179,173	16,130	59,205	123,625	22,697	86,727	2,222,684
507	Danville	2,327,631	65,110	84,493	170,779	37,294	101,749	105,522	130,644	39,992	3,063,214
508	Chicago	39,635,487	1,146,551	5,616,789	2,308,971	257,303	1,926,820	1,450,792	-0-	832,782	53,175,496
509	Elgin	2,392,130	*	105,718	120,844	32,971	54,064	178,848	158,207	326,030	3,368,812
510	Thornton	3,600,442	59,936	529,160	267,821	37,156	147,087	210,042	496,530	101,719	5,449,893
511	Rock Valley	3,304,533	119,516	206,189	328,986	29,278	175,354	265,211	200,276	60,883	4,690,226
512	Wm. R. Harper	6,249,986	210,836	227,299	647,700	109,113	251,645	271,094	121,102	83,374	8,172,149
513	Illinois Valley	1,989,675	53,792	75,929	328,429	38,616	127,929	139,439	7,383	75,383	2,836,575
514	Illinois Central	5,604,909	175,632	114,365	407,276	72,296	187,408	264,769	108,957	22,487	6,958,099
515	Prairie State	2,462,767	*	135,099	142,652	16,399	211,539	*	31,336	7,124	3,006,916
516	Waubonsee	2,052,438	52,124	69,236	219,505	30,301	157,025	125,759	68,132	59,555	2,834,075
517	Lake Land	2,343,748	42,740	45,975	209,455	44,874	119,809	114,984	58,739	61,261	3,041,585
518	Carl Sandburg	1,117,225	20,587	17,004	106,006	21,758	169,624	35,256	45,033	36,131	1,568,624
519	Highland	1,369,926	57,551	25,983	135,666	20,288	83,390	98,522	11,990	48,525	1,851,841
520	Kankakee	1,481,343	33,065	132,572	225,096	33,329	118,465	123,042	112,178	55,735	2,314,825
521	Rend Lake	1,086,333	22,727	39,450	101,907	15,088	24,087	86,435	32,157	82,989	1,491,173
522	Belleville	3,391,467	67,808	241,305	250,148	39,639	144,097	66,284	181,622	13,237	4,695,607
523	Kishwaukee	1,175,258	21,264	15,923	137,964	24,999	49,265	48,497	157,881	27,000	1,658,051
524	Moraine Valley	4,592,487	113,644	122,907	379,031	54,381	304,140	182,849	138,500	147,315	6,035,254
525	Joliet	4,203,680	87,940	143,196	353,030	57,515	319,216	202,601	27,013	153,330	5,547,521
526	Lincoln Land	3,322,817	43,903	109,383	299,769	56,271	125,575	160,609	-------	86,388	4,204,715
527	Morton	1,925,548	36,163	81,040	89,641	17,555	383,721	26,232	66,198	109,962	2,736,060
528	McHenry	1,176,143	25,629	70,942	88,012	19,013	148,807	17,494	4,781	177,134	1,727,955
529	Illinois Eastern	2,281,730	24,136	136,644	194,206	73,875	24,716	131,536	29,918	77,960	2,974,721
530	John A. Logan	1,446,490	16,916	99,999	117,426	38,236	18,098	89,765	100,401	32,707	1,960,038
531	Shawnee	912,639	3,826	43,847	113,530	37,291	56,730	26,778	13,588	62,061	1,270,290
532	Lake County	3,356,208	77,065	111,684	263,298	51,314	200,349	106,669	100,006	123,922	4,390,515
533	Southeastern	769,498	14,398	36,060	74,671	15,415	19,122	38,637	22,036	26,566	1,016,403
534	Spoon River	1,008,429	12,084	11,291	193,149	20,082	80,493	55,357	34,426	11,769	1,427,080
535	Oakton	3,452,561	87,820	408,875	443,898	50,418	695,298	128,212	268,309	174,673	5,710,064
536	Lewis & Clark	2,417,299	53,443	86,130	170,860	49,807	85,728	140,784	215,962	78,045	3,298,056
537	Decatur	837,481	12,057	221,208	125,011	12,577	153,710	19,179	49,840	45,773	1,476,836
Total Cl. I Districts		$139,812,594	$3,523,547	$10,222,992	$11,285,717	$1,741,771	$7,743,769	$6,338,511	$4,292,221	$4,080,754	$189,041,876
601	SCC E. St. Louis	Audit not available									
Total - All Districts		$139,812,594	$3,523,547	$10,222,992	$11,285,717	$1,741,771	$7,743,769	$6,338,551	$4,292,221	$4,080,754	$189,041,876
Percentages		74.0	1.9	5.4	6.0	.9	4.1	3.3	2.3	2.1	100.0

*Breakdown Not Given
Source of Data: Fiscal year 1974 college audits

ILLINOIS COMMUNITY COLLEGE BOARD
OPERATING FINANCE REPORT

APPENDIX E-10

AUDITED FISCAL YEAR 1974 OPERATING EXPENDITURES - BY OBJECTS -
IN ILLINOIS PUBLIC COMMUNITY COLLEGE

February, 1975

Dist. No.	District Name	Salaries	Employee Benefits	Contract Services	General Materials	Travel	Fixed Charges	Utilities	Capital Outlay	Other	Total
501	Kaskaskia	67.5%	3.5%	1.4%	6.6%	.9%	4.6%	5.3%	1.7%	8.5%	100.0%
502	DuPage	74.5	2.2	2.5	5.7	.9	3.6	4.2	4.1	2.3	100.0
503	Black Hawk	75.5	3.0	2.7	7.1	.9	3.2	4.9	2.1	.6	100.0
504	Triton	76.1	2.1	2.1	6.9	.9	2.9	2.9	4.8	1.3	100.0
505	Parkland	74.7	1.3	3.3	5.8	1.1	1.8	4.2	4.4	3.4	100.0
506	Sauk Valley	75.1	1.2	1.7	8.0	.7	2.7	5.6	1.0	4.0	100.0
507	Danville	76.1	2.1	2.7	5.6	1.2	3.3	3.4	4.3	1.3	100.0
508	Chicago	74.6	2.1	10.6	4.3	.5	3.6	2.7	-	1.6	100.0
509	Elgin	71.4	-	3.1	3.6	1.0	1.2	5.3	4.7	9.7	100.0
510	Thornton	66.1	1.1	9.7	5.0	.6	2.7	3.8	9.1	1.9	100.0
511	Rock Valley	70.7	2.5	4.3	7.0	.6	3.7	5.6	4.3	1.3	100.0
512	Wm. R. Harper	76.5	2.6	2.7	8.0	1.3	3.1	3.3	1.5	1.0	100.0
513	Illinois Valley	70.1	1.9	2.7	11.6	1.4	4.5	5.0	.2	2.6	100.0
514	Illinois Central	80.7	2.5	1.6	5.8	1.0	2.7	3.8	1.6	.3	100.0
515	Prairie State	82.1	-	4.5	4.7	.5	7.0	-	1.0	.2	100.0
516	Waubonsee	72.6	1.8	2.4	7.7	1.1	5.5	4.4	2.4	2.1	100.0
517	Lake Land	77.0	1.4	1.5	6.9	1.5	4.0	3.8	1.9	2.0	100.0
518	Carl Sandburg	71.2	1.3	1.0	6.7	1.4	11.0	2.2	2.9	2.3	100.0
519	Highland	74.1	3.1	1.4	7.3	1.1	4.5	5.3	.6	2.6	100.0
520	Kankakee	64.2	1.4	5.7	9.7	1.4	5.1	5.3	4.8	2.4	100.0
521	[illegible]ake	73.0	1.5	2.6	6.8	1.0	1.6	5.8	2.1	5.6	100.0
522	Belleville	76.7	1.4	5.1	5.3	.8	3.1	1.4	3.9	.3	100.0
523	Kishwaukee	[illegible]	1.3	.9	8.3	1.5	3.0	2.9	9.5	1.6	100.0
524	Moraine Valley	76.2	1.9	2.0	6.3	.9	5.0	3.0	2.3	2.4	100.0
525	Joliet	76.2	1.5	2.5	6.3	1.0	5.7	3.6	.5	2.7	100.0
526	Lincoln Land	79.2	1.0	2.6	7.1	1.3	3.0	3.8	-	2.0	100.0
527	Morton	70.4	1.3	3.0	3.3	.6	14.0	1.0	2.4	4.0	100.0
528	McHenry	68.1	1.5	4.1	5.1	1.1	8.6	1.0	.3	10.2	100.0
529	Illinois Eastern	76.8	.8	4.6	6.5	2.5	.8	4.4	1.0	2.6	100.0
530	John A. Logan	73.8	.9	5.1	6.0	2.0	.9	4.5	5.1	1.7	100.0
531	Shawnee	71.8	.3	3.4	9.0	3.0	4.5	2.1	1.0	4.9	100.0
532	Lake County	76.5	1.7	2.5	6.0	1.2	4.6	2.4	2.3	2.8	100.0
533	Southeastern	75.8	1.4	3.5	7.3	1.5	1.9	3.8	2.2	2.6	100.0
534	Spoon River	70.8	.8	.8	13.5	1.4	5.6	3.9	2.4	.8	100.0
535	Oakton	60.5	1.5	7.2	7.8	.9	12.2	2.2	4.7	3.0	100.0
536	Lewis & Clark	73.3	1.6	2.6	5.2	1.5	2.6	4.3	6.5	2.4	100.0
537	Decatur	56.7	.8	15.0	8.5	.8	10.4	1.3	3.4	3.1	100.0
Total All Districts		74.0%	1.9%	5.4%	6.0%	.9%	4.1%	3.3%	2.3%	2.1%	100.0%

ILLINOIS COMMUNITY COLLEGE BOARD
OPERATING FINANCE REPORT

APPENDIX E-11

February, 1975

INSTRUCTIONAL COST PER CREDIT HOUR FOR PROGRAMS
IN ILLINOIS PUBLIC COMMUNITY COLLEGES DURING THE FISCAL YEARS 1971 THROUGH 1974

Dist. No.	District Name	Baccalaureate	Occupational Business	Occupational Non-Business	General Studies	All Programs FY 74	All Programs FY 73	All Programs FY 72	All Programs FY 71
501	Kaskaskia	$49.67	$47.77	$59.31	$40.93	$50.99	$53.94	$51.75	$60.05
502	DuPage	54.40	51.58	61.03	87.23	56.08	48.21	49.43	44.15
503	Black Hawk	45.22	41.44	60.15	46.83	47.87	46.39	44.45	42.31
504	Triton	46.59	43.45	58.30	51.33	50.12	50.57	45.28	44.69
505	Parkland	44.95	50.99	66.72	53.00	51.54	53.18	51.34	49.59
506	Sauk Valley	52.68	56.89	60.65	55.10	55.27	53.17	55.99	57.91
507	Danville	51.12	62.79	71.87	57.15	57.88	52.33	49.87	46.29
508	Chicago City	55.77	54.03	66.69	41.75	54.11	51.46	48.44	55.91
509	Elgin	57.83	55.62	81.92	54.86	62.67	59.82	53.05	55.72
510	Thornton	51.74	51.21	57.31	40.18	49.93	50.27	49.83	43.93
511	Rock Valley	44.06	46.21	59.53	47.31	47.59	45.14	45.30	42.83
512	Wm. R. Harper	47.46	40.33	61.46	55.29	49.83	50.60	49.32	48.75
513	Illinois Valley	50.63	43.80	60.99	52.10	52.24	52.95	49.24	48.95
514	Illinois Central	49.05	39.75	63.23	46.54	50.77	48.78	41.60	42.38
515	Prairie State	44.37	37.61	59.34	46.60	48.27	45.20	46.08	48.04
516	Waubonsee	43.67	48.09	60.47	38.17	45.96	51.09	49.92	45.82
517	Lake Land	47.72	48.79	58.07	41.42	50.13	46.19	43.21	47.26
518	Carl Sandburg	46.02	51.56	56.80	57.90	51.07	47.42	52.94	44.07
519	Highland	59.82	51.58	73.12	47.23	59.51	58.42	64.12	57.21
520	Kankakee	43.36	51.19	63.96	43.20	48.25	47.31	44.55	48.51
521	Rend Lake	51.59	63.50	59.93	40.27	52.96	54.13	47.45	44.28
522	Belleville	38.96	40.10	62.22	42.26	43.89	41.96	39.16	38.93
523	Kishwaukee	41.92	42.07	58.91	42.99	46.99	46.60	43.47	44.10
524	Moraine Valley	53.26	56.42	78.47	45.33	56.82	58.08	53.67	40.68
525	Joliet	47.14	43.29	51.73	41.67	47.22	51.47	43.96	43.54
526	Lincoln Land	52.26	51.70	74.81	56.34	56.39	51.94	48.33	41.37
527	Morton	65.83	59.95	69.32	60.15	65.16	64.09	60.31	61.75
528	McHenry	56.14	52.11	72.94	62.14	59.10	63.06	58.17	53.28
529	Illinois Eastern	37.45	38.05	50.51	32.64	39.30	40.04	37.02	38.42
530	John A. Logan	43.87	52.24	57.08	47.44	46.84	40.92	39.14	44.90
531	Shawnee	38.78	48.96	43.04	49.68	41.93	44.07	53.22	57.30
532	Lake County	49.08	45.77	59.39	59.17	51.58	48.06	46.42	49.23
533	Southeastern	48.22	44.19	58.15	38.19	49.12	49.60	42.95	38.55
534	Spoon River	62.38	59.94	75.81	66.48	66.96	63.34	57.66	58.41
535	Oakton	60.41	67.62	85.14	73.12	58.11	53.00	46.94	84.56
536	Lewis & Clark	52.76	49.71	71.13	55.86	56.58	54.26	73.92	--
537	Decatur	53.32	65.27	66.98	54.06	55.25	73.72	--	--
601	SCC E. St. Louis	50.86	54.60	67.50	51.23	54.43	50.72	--	--
Statewide Averages		$50.61	$49.50	$63.25	$45.55	$52.25	$50.61	$48.07	$48.82
Range:	Low	$43.87	$37.61	$43.04	$38.17	$39.30	$40.04	$37.02	$38.42
	High	65.83	67.62	85.14	87.23	66.96	73.72	73.92	84.56

Source of Data: Fiscal year 1974 Unit Cost Study

ILLINOIS COMMUNITY COLLEGE BOARD

March, 1975

ICCB 1973-74 UNIT-COST ANALYSIS
COST PER STUDENT CREDIT HOUR BY FUNCTION - PER DISTRICT

INSTRUCTION

Dist. No.	Name of Junior College	Total Student Credit Hours	Direct Salary	Other Dept. Costs	Total Dept. Costs	Allocated Costs Less O&M	Total Instruction Costs Less O&M	O&M Costs	Total Instruction Costs
501	Kaskaskia	38,821	$22.30	$5.81	$28.11	$16.47	$44.58	$ 6.41	$50.99
502	DuPage	184,287	22.59	2.80	25.39	23.10	48.49	7.59	56.08
503	Black Hawk	115,351	19.83	7.35	27.18	14.03	41.21	6.66	47.87
503	Quad-Cities Campus	102,721	19.68	7.51	27.19	12.84	40.03	6.19	46.22
503	East Campus	12,630	21.09	6.08	27.17	23.70	50.87	10.49	61.36
504	Triton	199,292	24.27	2.98	27.25	15.72	42.97	7.15	50.12
505	Parkland	84,770	24.82	2.01	26.83	23.00	49.83	1.71	51.54
506	Sauk Valley	39,993	23.07	4.50	27.57	17.43	45.00	10.27	55.27
507	Danville	50,065	23.55	5.67	29.22	21.02	50.24	7.64	57.88
508	City Colleges/Chgo.	1,025,224	25.38	3.70	29.08	17.82	46.90	7.21	54.11
508	Kennedy-King	175,816	24.81	3.48	28.29	18.80	47.09	13.16	60.25
508	Loop	143,814	28.49	2.59	31.08	15.49	46.57	4.18	50.75
508	Malcolm X	103,974	22.53	5.53	28.06	21.96	50.02	15.83	65.85
508	Amundsen-Mayfair	70,535	35.11	1.74	36.85	17.95	54.80	12.91	67.71
508	Olive-Harvey	89,496	31.02	3.22	34.24	20.42	54.66	5.83	60.49
508	Southwest	84,467	27.77	1.70	29.47	18.44	47.91	5.60	53.51
508	Wright	155,199	28.57	3.50	32.07	16.27	48.34	5.62	53.96
508	Urban Institute	201,923	15.76	5.63	21.39	16.25	37.64	.25	37.89
509	Elgin	54,007	29.67	4.78	34.45	20.52	54.97	7.70	62.67
510	Thronton	108,220	21.42	4.67	26.09	17.53	43.62	6.31	49.93
511	Rock Valley	94,587	19.30	4.60	23.90	15.07	38.97	8.62	47.59
512	Wm. R. Harper	158,999	17.41	2.19	19.60	21.92	41.52	8.31	49.83
513	Illinois Valley	53,534	24.79	2.70	27.49	17.16	44.65	7.59	52.24
514	Illinois Central	137,060	22.47	5.03	27.50	14.65	42.15	8.62	50.77
515	Prairie State	62,022	27.96	2.07	30.03	14.37	44.40	3.87	48.27
516	Waubonsee	59,374	18.79	2.80	21.59	18.18	39.77	6.19	45.96
517	Lake Land	61,436	22.58	5.59	28.17	15.83	44.00	6.13	50.13
518	Carl Sandburg	30,321	22.59	1.70	24.29	18.92	43.21	7.86	51.07
519	Highland	30,427	26.19	2.79	28.98	22.78	51.76	7.75	59.51
520	Kankakee	45,042	16.94	4.21	21.15	20.03	41.18	7.07	48.25
521	Rend Lake	27,118	25.09	1.44	26.53	17.01	43.54	9.42	52.96
522	Belleville	106,926	22.56	4.57	27.13	12.35	39.48	4.41	43.89
523	Kishwaukee	34,910	20.69	6.27	26.96	15.50	42.46	4.53	46.99
524	Moraine Valley	108,209	20.52	8.66	29.18	21.75	50.93	5.89	56.82
525	Joliet	113,974	22.50	2.79	25.29	14.70	39.99	7.23	47.22
526	Lincoln Land	75,875	26.26	2.66	28.92	21.55	50.47	5.92	56.39
527	Morton	39,265	33.15	2.79	35.94	20.90	56.84	8.32	65.16
528	McHenry	27,733	21.51	5.70	27.21	25.78	52.99	6.11	59.10
529	Illinois Eastern	75,787	21.84	.92	22.76	12.74	35.50	3.80	39.30
529	Lincoln Trail	15,650	19.47	.93	20.40	17.40	37.80	4.55	42.35
529	Olney Central	36,258	22.18	.79	22.97	10.08	33.05	2.21	35.26
529	Wabash Valley	23,879	22.87	1.10	23.97	13.70	37.67	5.72	43.39
530	John A. Logan	41,291	21.40	2.20	23.60	14.71	38.31	8.53	46.84
531	Shawnee	29,666	17.18	2.45	19.63	19.21	38.84	3.09	41.93
532	Lake County	82,095	22.75	1.10	23.76	23.92	47.68	3.90	51.58
533	Southeastern	20,617	23.54	2.21	25.75	19.16	44.91	4.21	49.21
534	Spoon River	19,857	30.50	4.54	35.04	28.34	63.38	3.58	66.96
535	Oakton	81,555	23.43	6.55	29.98	23.11	53.09	5.02	58.11
536	Lewis & Clark	58,285	21.54	6.09	27.63	20.24	47.87	8.71	56.58
537	Decatur	25,353	14.53	8.34	22.87	28.96	51.83	3.42	55.25
601	East St. Louis	60,921	16.84	3.95	20.79	25.72	46.51	7.92	54.43
STATE AVERAGES		3,662,269	23.16	3.88	27.04	18.45	45.48	6.76	52.25

ILLINOIS COMMUNITY COLLEGE BOARD

March, 1975

ICCB 1973-74 UNIT-COST ANALYSIS
ALLOCATED COST PER STUDENT CREDIT HOUR PER DISTRICT

Dist. No.	Name of Junior College	Total Student Credit Hours	Residual Instruction Costs	Learning Resources	Student Services	Data Processing	General Admin.	Aux. Serv.	Other	Total
501	Kaskaskia	38,821	$1.82	$3.38	$10.71	$1.16	$3.64	$ .36	$3.74	$24.81
502	DuPage	184,287	5.74	3.64	3.53	2.45	4.18	.00	3.56	23.10
503	Black Hawk	115,351	2.85	2.46	3.27	1.36	2.58	.00	1.56	14.08
503	Quad-Cities Campus	102,721	2.83	2.33	3.01	1.38	2.05	.00	1.30	12.90
503	East Campus	12,630	3.02	3.55	5.33	1.25	6.82	.00	3.73	23.70
504	Triton	199,292	5.49	2.86	3.71	.99	2.21	.49	.00	15.75
505	Parkland	84,770	4.19	4.03	4.77	.89	8.81	.65	.61	23.95
506	Sauk Valley	39,993	2.18	2.64	5.52	1.90	5.26	.00	.00	17.50
507	Danville	50,065	3.38	3.13	5.53	2.40	6.38	.00	.54	21.36
508	City Colleges/Chic.	1,025,224	4.34	2.06	3.83	.46	5.14	.25	1.84	17.92
508	Kennedy-King	175,816	7.72	1.94	2.65	.40	4.44	.15	1.54	18.84
508	Loop	143,814	2.38	1.80	4.43	.53	4.81	.00	1.57	15.52
508	Malcolm X	103,974	3.18	4.19	5.54	.44	5.25	1.82	1.67	22.09
508	Amundsen-Mayfair	70,535	4.06	2.13	5.00	.47	4.36	.26	1.80	18.08
508	Clive-Harvey	89,496	3.48	2.82	4.95	.44	7.19	.01	1.68	20.57
508	Southwest	84,467	2.16	1.99	4.33	.43	7.83	.07	1.65	18.46
508	Wright	155,199	4.67	1.82	4.70	.39	3.18	.09	1.49	16.34
508	Urban Institute	201,923	4.51	1.11	1.78	.55	5.68	.00	2.81	16.44
509	Elgin	54,007	2.02	2.68	4.26	1.69	2.75	.00	7.28	20.68
510	Thornton	108,220	.00	1.13	3.63	3.35	3.84	.00	5.71	17.66
511	Rock Valley	94,587	2.82	2.24	3.18	1.10	4.22	.50	1.19	15.25
512	Wm. R. Harper	158,999	6.00	3.96	5.21	2.26	5.06	.00	.00	22.49
513	Illinois Valley	53,534	1.24	3.09	3.63	1.89	2.51	2.75	2.23	17.34
514	Illinois Central	137,060	1.96	1.93	3.40	2.08	2.55	.00	2.73	14.65
515	Prairie State	62,022	3.41	2.05	3.21	1.41	2.20	.16	1.94	14.38
516	Waubonsee	59,374	4.13	2.86	3.36	2.43	2.86	.51	2.58	18.73
517	Lake Land	61,436	4.33	1.78	3.46	1.56	2.79	.00	1.99	15.91
518	Carl Sandburg	30,321	2.27	3.17	4.08	2.16	7.34	.00	.00	19.02
519	Highland	30,427	4.85	3.24	5.37	.87	8.71	.00	.00	23.04
520	Kankakee	45,042	4.88	3.95	2.29	2.82	6.21	.00	.00	20.15
521	Rend Lake	27,118	3.74	2.78	2.35	.00	8.36	.00	.00	17.23
522	Belleville	106,926	2.20	2.52	2.88	.83	3.57	.36	.00	12.36
523	Kishwaukee	34,910	4.39	1.70	2.68	1.52	3.52	.00	1.84	15.65
524	Moraine Valley	108,209	2.68	4.72	5.07	2.67	5.32	.00	1.28	21.74
525	Joliet	113,974	2.25	1.87	3.62	2.05	2.42	.18	2.37	14.76
526	Lincoln Land	75,875	5.66	4.35	5.11	1.03	2.87	.00	2.65	21.67
527	Morton	39,265	2.91	2.44	5.51	2.41	5.60	.00	2.40	21.27
528	McHenry	27,733	3.29	5.54	4.54	2.18	5.59	1.89	4.40	27.43
529	Illinois Eastern	75,787	1.08	1.31	2.61	1.35	3.92	.13	2.35	12.75
529	Lincoln Trail	15,650	1.62	1.87	4.81	1.37	4.76	.27	2.71	17 41
529	Olney Central	36,258	.81	1.19	1.42	1.30	3.35	.05	1.97	10.09
529	Wabash Valley	23,879	1.14	1.11	2.97	1.41	4.22	.16	2.70	13.71
530	John A. Logan	41,291	3.42	2.77	4.00	.00	4.63	.00	.00	14.82
531	Shawnee	29,666	5.81	3.42	4.35	.42	2.30	2.09	1.22	19.61
532	Lake County	82,095	7.92	3.27	4.15	2.44	2.98	.00	3.25	24.01
533	Southeastern	20,617	3.26	2.96	4.25	.36	4.14	.82	3.55	19.34
534	Spoon River	19,857	5.52	2.76	5.13	.76	4.12	1.09	8.95	28.33
535	Oakton	81,555	7.24	4.64	5.76	.00	3.61	.54	1.32	23.11
536	Lewis & Clark	58,285	2.17	2.29	5.34	.93	5.03	.56	3.92	20.24
537	Decatur	25,353	3.92	5.05	5.58	.31	4.53	.00	10.52	29.91
601	East St. Louis	60,921	3.33	4.49	5.30	1.71	4.75	1.03	5.31	25.92
STATE AVERAGES		3,662,269	3.92	2.73	3.97	1.32	4.32	.28	2.05	18.59

UNIVERSITY OF CALIF.
LOS ANGELES

OCT 24 1975

CLEARINGHOUSE FOR
JUNIOR COLLEGES